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1879-80

FINANCIAL DEPARTMENT.

PROVINCIAL SERVICES AND LOCAL FUNDS BUDGET,

1879-80.

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PART I.

No. 2265C, dated Calcutta, the 5th February 1879.

Memo. by J. WESTLAND, ESQ., Accountant-General, Bengal.

FORWARDED to the Secretary to the Government of Bengal, Financial Department, with an abstract of balances of Provincial Services and Local Funds in supersession of that submitted under No. 848C, dated the 31st July last.

Statement of Receipts and Charges on account of Provincial Services and Local Funds (with explanations of increase and decrease.)

Comparative Statement of the Receipts and Disbursements for the 12 months of 1877-78 and 1876-77.

1877-78. Increase.	1877-78. Decrease.	Receipts.	Budget estimate, 1877-78.	Total receipts. 1877-78.	Total receipts. 1876-77.
Rs.	Rs.		Rs.	Rs.	Rs.
		Opening balance ...		2,88,463	5,01,180
	62,56,774	Allotment from Imperial Revenues	48,33,000	48,54,800	1,11,11,574
1,06,874		Land Revenue	67,000	1,06,974	
68,67,888		Excise on Spirits and Drugs	64,00,000	68,67,888	
21,05,038		Provincial rates	.....	21,05,038	
75,029		Customs	48,000	75,029	
2,72,408		Salt	2,20,000	2,72,408	
1,08,14,517		Stamps	98,50,000	1,08,14,517	
		Law and Justice.			
8,04,995		Fees, fines and miscellaneous	7,25,000	8,04,995	
	34,093	Jails	8,37,500	6,88,744	7,22,837
30,227		Registration	6,51,500	6,61,280	6,31,053
26,114		Police	69,500	91,916	65,802
14,57,123		Marine	10,84,000	14,57,423	360
44,375		Education	4,73,700	5,19,604	4,75,239
		Miscellaneous.			
7,78,354		Miscellaneous	8,80,000	8,82,659	1,04,305
9,976		Medical	1,62,800	1,59,222	1,49,246
14,129		Printing	63,100	78,260	64,131
		Contribution	70,000		
	1,95,499	Public Works	93,000	1,04,544	3,00,033
4,94,773		Irrigation		4,94,773	
7,31,810		State Railways nett revenue receipts ...		7,31,810	
2,46,33,629	2,29,582	Total ...	2,26,95,100	2,69,16,983	25,12,836
		Advances recoverable			2,11,115
		Cash recoveries		37,002	27,323
		Suspense account			45,254
		Permanent advances			7,034
		Total ...		37,002	2,90,726
		Provincial Service total ...	2,65,27,100	3,20,97,248	1,44,16,416
		Opening balance ...		22,26,848	13,64,458
6,17,274		Local Funds	40,70,311	46,29,933	40,12,659
2,93,426		Provincial Reserve Fund...	17,66,516	18,95,737	13,12,311
	54,323	Trust Funds	1,17,249	1,02,534	1,56,857
	1,09,624	Municipal Funds			1,09,624
9,10,700	1,63,947	Total ...	59,54,076	63,38,204	55,91,451
		Local Fund total ...		92,65,052	74,55,907
		Grand Total ...		4,13,62,300	2,18,72,323

Disbursements.	Budget estimate, 1877-78.	Total payments. 1877-78.	Total payments. 1876-77.	1877-78. Increase.	1877-78. Decrease.
	Rs.	Rs.	Rs.	Rs.	Rs.
Refunds and Drawbacks	8,17,000	6,31,728	41,879	5,89,849	
Land Revenue	24,46,000	24,37,201		24,37,201	
Forest	1,000	1,058		1,058	
Excise on Spirits and Drugs	3,19,000	3,05,829		3,05,829	
Provincial rates		10,270		10,270	
Customs	6,97,000	7,15,792		7,15,792	
Salt	40,200	40,161		40,161	
Stamps	2,38,000	2,47,728		2,47,728	
Administration	13,12,340	13,22,505		13,22,505	
Minor Departments	2,99,200	2,64,512	3,90,133		1,25,621
Law and Justice.					
Judicial Courts	65,44,720	63,76,717		63,76,717	
Jails	15,08,374	16,51,394	16,42,198	9,196	
Registration	5,16,716	4,55,612	4,80,581		24,969
Police	38,79,300	41,87,842	39,96,762	1,90,580	
Marine	10,29,000	12,72,025	1,083	12,70,942	
Education	24,70,900	25,24,091	24,47,958	76,133	
Ecclesiastical	10,000	7,786		7,786	
Medical	13,23,000	13,84,871	13,62,662	22,209	
Stationery and Printing	7,29,000	3,30,196	2,95,243	34,953	
Miscellaneous	3,63,660	3,21,564	5,20,773		1,99,209
Contributions			1,81,449		1,81,449
Public Works	22,84,400	25,18,301	25,75,727		57,426
Irrigation		7,02,857		7,02,857	
State Railways nett revenue and expenditure		5,69,314		5,69,314	
Do. nett capital expenditure ...		56,715		56,715	
Interest on debt		20,00,000		20,00,000	
Value of stamps and stationery supplied ...		5,30,842		5,30,842	
Total ...	2,65,38,270	3,08,06,411	1,39,36,448	1,75,18,637	5,88,674
Advances recoverable			1,14,347		
Cash recoveries		37,002	27,323		
Suspense account			43,622		
Permanent advances			6,212		
Total ...		37,002	1,91,604		
Total ...		3,09,03,413	1,41,27,052		
Closing balance ...		11,95,835	2,88,464		
Provincial Service total ...		3,20,97,248	1,44,16,416		
Local Funds	40,12,070	43,47,788	34,80,104	8,67,684	
Provincial Reserve Fund	15,79,297	7,16,157	7,50,181		34,024
Trust Funds	1,06,082	87,726	1,48,481		60,755
Municipal Funds			1,50,294		1,50,294
	56,97,449	51,51,671	45,29,060	8,67,684	2,45,073
Closing balance ...		41,13,381	29,26,847		
Local Fund total ...		92,65,052	74,55,907		
Grand Total ...		4,13,62,300	2,18,72,323		

Abstract of Receipts and Charges and Balances on account of Provincial Services and Local Funds for 1877-78.

Heads of Revenues and Receipts.	Opening balance on 1st April 1877.	Receipts, 1877-78.	Total.	Heads of Disbursement.	Charges, 1877-78.	Closing balance on 31st March 1878.	Total.
	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.
Provincial Services	2,88,463	3,18,08,785	3,20,97,248	Provincial Services ...	3,09,03,413	11,93,835	3,20,97,248
Provincial Reserve Funds ..	5,62,131	16,05,737	21,67,868	Provincial Reserve Fund ..	7,16,157	14,51,711	21,67,868
Local Funds	23,03,086	46,29,933	69,33,019	Local Funds	43,47,788	25,85,231	69,33,019
Trust Funds	61,631	1,02,534	1,64,165	Trust Funds	87,726	76,439	1,64,165
	32,15,311	3,81,46,989	4,13,62,300		3,60,55,084	53,07,216	4,13,62,300

Explanation of differences in Receipts and Charges of Provincial Services and Local Funds for the twelve months of 1877-78, *as compared with the corresponding period of* 1876-77.

Service heads.	Increase.	Decrease.	REMARKS.
RECEIPTS.	Rs.	Rs.	
Allotment from Imperial revenues ..	.....	62,56,774	Re-arrangement of the grant consequent on the transfer of additional departments to provincial control under order of the Government of India, Financial Department, No. 1899 of the 29th March 1877.
Land Revenue	1,06,874	.....	Partly nominal by reason of revenue record receipts being shown under Registration last year. There is an increase of Rs. 20,000 under record receipts, caused by the operations of the land Registration Act, and the balance represents fees under that Act being a new item.
Excise on Spirits and Drugs	68,67,888	.....	Transferred to Provincial from 1877-78.
Provincial Rates	21,05,038	.....	A new head from 1877-78. The amount is on account of Public Works cess.
Customs	75,029	.....	Transferred to Provincial from 1877-78.
Salt	2,72,408		
Stamps	1,09,14,517		
Law and Justice, Fees, Fines, &c. ...	8,04,995		
Jails	.....	34,093	Transfer adjustment to credit of the Manufacture Department for clothing, &c., issued to jails not made in 1877-78, under orders of the Comptroller-General.
Registration	30,227	.....	Greater number of documents registered and increase in the rate of *ad valorem* fee. The receipts in 1876-77, including Rs. 66,000 on account of Record-room Fees, transferred to Land Revenue this year.
Police	20,114	.....	A special item on account of police force employed in the Kishnaghur Estates to put down disturbances, and larger cash recoveries of service payments in previous years.
Marine	14,37,123	.....	Transferred to Provincial from 1877-78.
Education	44,375		Increase under fees, endowments and miscellaneous against decrease under contributions by change of practice in adjusting the contribution from the Estates Improvement Fund.
Miscellaneous	7,78,354	.....	Chiefly due to transfer in 1877-78 of items from Imperial to Provincial control.
Medical	9,976	.....	Increase under Hospitals and Lunatic Asylums against decrease under College and Schooling fees, and smaller value of stores returned to Medical Department.
Printing	14,129	.....	Chiefly under sale of Gazettes, Civil Lists, Acts, miscellaneous and the item of books and lists of regular appeals transferred from Imperial against a decrease under Custom-house publications.
Public Works	.....	1,95,469	A special credit last year for tools, &c., supplied to Madras on account of the famine.
Irrigation	4,94,772	.. ..	Transferred to Provincial Services in 1877-78.
State Railways	7,31,810		
Local Funds	6,17,274	.. ...	Mostly under District Road Fund.
Provincial Reserve Fund	2,93,436	.....	Larger receipts under Pound and Public Works Funds, and transfer of services from District Road Committees to Provincial Reserve Fund from October 1877.
Trust Funds	.....	54,323	Chiefly to the transfer of the Hooghly Emambara Fund from Trust Funds to Personal Deposits and Calcutta Female Orphan House made over to the Official Trustee; and smaller receipts under Prince Golam Mahomed's Alipore Trust.
Municipal Funds	.....	1,09,624	Transferred to Imperial accounts from 1877-78.
CHARGES.			
Refunds and Drawbacks	5,89,849	.....	Due to transfers made from Imperial to Provincial control.
Land Revenue	24,57,201		
Forest	1,058	.....	Adjusted under office rent, rates and taxes in 1876-77.

Service heads	Increase.	Decrease.	REMARKS.
	Rs.	Rs.	
Excise on Spirits and Drugs ...	3,05,829	.....	Transferred from Imperial to Provincial control.
Provincial Rates	10,270	.....	A new head in 1877-78 showing the charges for the collection of taxes under Act II of 1877 (B.C.)
Customs	7,15,792	.....	Transferred from Imperial to Provincial control.
Salt	40,161		
Stamps	2,47,728		
Administration	13,22,505		
Minor Departments	.....	1,25,621	Change of practice in adjusting charges on account of sub-divisional establishments, emigration and cinchona plantations. The first has been adjusted in moieties in 1877-78 under Land Revenue and Law and Justice; and the second and third have been transferred from Imperial to Provincial control.
Law and Justice, Judicial Courts ...	65,76,717	.....	Transferred from Imperial to Provincial control.
Jails	9,196	.....	Increase under Presidency Jail, Central Jail, and Jail Manufactures against decrease under District Jail and Convict Camps.
Registration	.....	24,969	Revenue record-room charges transferred to Land Revenue in 1877-78, against which there is an increase under Sub-Registrar's commission.
Police	1,90,580	.....	No payment to the Calcutta Municipality on account of Government contribution in 1876-77 and large expenditure under special police, against decrease under Superintendence and District Executive Force.
Marine	12,70,942	.....	Transferred from Imperial to Provincial control.
Education	76,183	.....	Increase under Inspection, English Colleges, and Madrissah, Government Schools, Technical Schools, Scholarships and Miscellaneous, against decrease under Normal Schools and grants for the encouragement of literature.
Ecclesiastical	7,786	.....	Charges for cemetery establishments transferred from Minor Departments to this head.
Medical	22,209	.....	Increase under Medical Establishment, Hospital and Dispensaries, Lunatic Asylums and grants for medical purposes, against decrease under Medical Schools and Colleges and Sanitary Commissioner.
Stationery and Printing	34,953	.....	Chiefly to larger expenditure under Government Presses.
Miscellaneous	.....	1,99,209	Smaller payments under miscellaneous and unforeseen charges and transfer of donations to gardens, &c., to Minor Department, and of charges for petty constructions and repairs and rents, rates and taxes to the different heads of service to which they appertain.
Contributions	.....	1 81,449	Due to the discontinuance of the practice of adjusting under this head the grants to District Road Funds.
Public Works	.....	57,426	Cause of decrease not known.
Irrigation	7,02,857	.....	Transferred to Provincial Services in 1877-78.
State Railways. Net revenue and expenditure	5,69,314		
State Railways Capital expenditure ...	56,715		
Interest on debt	20,00,000		
Value of stamps and stationery supplied	5,30,842		
Local Funds	8,62,570	.....	Chiefly under District Road Funds.
Provincial Reserve Fund	.....	34,024	Principally under Public Works Funds against increase under Pound Fund and Police Clothing Fund.
Trust Funds	.....	60,755	Largely to the transfer of the Hooghly Emambara Fund to Personal Deposit, and Calcutta Family Orphan House to the Official Trustee. Also smaller payments under Boat Registry Fund, Rungpore School Fund.
Municipal Funds	.....	1,50,294	Transferred to Imperial accounts from 1877-78.

C. E. G.— Reg. No. 2892—16-5-79.

ACCOUNTS OF PROVINCIAL SERVICES FOR 1877-78.

Dated Calcutta, the 17th March 1879.

RESOLUTION—By the Government of Bengal, Financial (Finance) Department.

READ—

Memorandum from the Accountant-General, No. 2265C., dated 5th February 1879, forwarding a statement of receipts and charges on account of Provincial Services and Local Funds for the year 1877-78.

Read again—

Resolution by this Government, No. 1210S., dated 30th March 1878, regarding the regular estimate for 1877-78 and the budget estimate of 1878-79.

IN the Proceedings of 30th March 1878, quoted in the preamble to this Resolution, a full account was given of the nature of the estimates—(1) of Imperial Services, (2) of Provincial Services, (3) of Provincial Reserve Funds, and (4) of Local Funds; and it was explained that in future the estimates and accounts of the Reserve Funds would be amalgamated with those of the Provincial Services; while, under the orders of the Government of India, the accounts of the Imperial and Provincial Services, as well as of Local Funds, would be incorporated in one general account, but only for certain purposes, and without impairing in any way the separate existence of these branches of the public service.

2. In the same Resolution the regular Provincial estimate for 1877-78 was set forth according to the best information then forthcoming, and the statement now received from the Accountant-General affords the means of deciding how far that estimate has been justified by the actual facts. In the annexed Statement A, the receipts and expenditure of Provincial Services, both according to the regular estimate and the accounts as now furnished by the Accountant-General, are given in parallel columns. The figures shown as the regular estimate are the same as those given in the Resolution of 30th March, with the single exception that the balances of the Provincial Reserve Funds and of Local Funds proper are, for facility of comparison, not shown under the head of Provincial Rates either in the regular estimate or in the statement of actual receipts for the year.

3. The regular estimate of total receipts under service heads during 1877-78 amounted to Rs. 2,64,06,000, but the actual receipts came to Rs. 2,69,16,983, being an improvement of Rs. 5,10,983.

On the other side of the account, the estimate of expenditure was Rs. 3,00,57,000, while the actual expenditure came to Rs. 3,08,66,411, showing a change for the worse on the expenditure side of no less than Rs. 8,09,411; the net result was that the actual closing balance was less than the estimated balance by Rs. 2,98,428. There was also a further small falling off in the opening balance of Rs. 33, and a reduction of Rs. 200 on the allotment from Imperial Revenue; so that the closing balance estimated at Rs. 14,92,496 really proved to be only Rs. 11,93,835.

On the other hand, the balance of the Provincial Reserve Funds, which was estimated at Rs. 13,62,000, proved to be Rs. 14,51,711; so that the year 1878-79 opened with a Provincial balance of Rs. 26,45,546, or Rs. 2,08,454 below the estimated opening balance of Rs. 28,54,000.

4. The actual receipts under service heads exceeded the regular estimate by Rs. 5,10,983. This excess was chiefly due to an increase of Rs. 19,874 under Land Revenue; of Rs. 2,55,038 under Provincial Rates (owing to the Local Public Works Cess being more rapidly collected than had been anticipated); of Rs. 64,517 under Stamps; of Rs. 18,916 under Police; of Rs. 51,141 under Miscellaneous; of Rs. 31,544 under Public Works; and of Rs. 1,08,810 under State Railways.

In very few cases did the actual receipts fall below the regular estimate, and in all such cases the amount of deficiency was unimportant.

5. The actual expenditure, however, exceeded the regular estimate by no less than Rs. 8,09,411, and this result should inspire caution at all times in dealing with the Provincial estimates. The divergence from the estimates on the receipt side counteracted to a great extent the divergence on the expenditure side; but if the divergence on both sides had been in the same direction, and had tended to reduce the Provincial balance, the Government would have entered on 1878-79 with thirteen lakhs of rupees less than had been anticipated. The Lieutenant-Governor has already expressed his intention of keeping a balance in hand of not less than twenty lakhs, but even that balance is not much in excess of six per cent. of the total Provincial expenditure.

An increase of expenditure over the regular estimate is shown under almost all the heads of account. In a few cases the expenditure was less than the estimate, but the reduction was unimportant, except in the case of Ordinary Public Works, where it amounted to Rs. 1,36,699.

The following are the chief heads under which the expenditure was in excess of the estimate:—

Name of head.	Amount of excess.
	Rs.
Marine	1,43,025
Irrigation	1,27,857
Refund and Drawbacks	1,11,728
Education	91,091
Police	87,342
State Railways	65,314*
Law and Justice	63,723
Medical	49,871
Stationery and Printing	46,196
Land Revenue	31,201
Miscellaneous	25,564

* Exclusive of capital expenditure to the amount of Rs. 5,675.

The great excess under Marine is due mainly to the regular estimate having been fixed too low. Taking both receipts and expenditure, the net result under Marine for 1877-78 was satisfactory.

The excess revenue expenditure on State Railways was also more than met by increased traffic earnings, but the excess expenditure under Irrigation was accompanied by a diminution and not an increase of receipts.

ORDER.—Ordered, that a copy of the above Resolution, and of the appended statement, be forwarded to the Accountant-General, and all Departments of this office, for information.

Nos. 861-66.

COPY forwarded to

By order of the Lieutenant-Governor of Bengal,

RAJENDRA NATH MITRA,

Asst. Secretary to the Government of Bengal.

CALCUTTA,
The 17th March 1879

STATEMENT A.

Receipts.

	Regular estimate, 1877-78.	Actuals, 1877-78.	Better than estimate.	Worse than estimate.
	Rs.	Rs.	Rs.	Rs.
Opening balance	2,88,496	2,88,463	.....	33
Land Revenue	87,000	1,06,874	19,874	.....
Excise	68,60,000	68,67,888	7,888	.....
Provincial Rates	18,50,000	21,05,038	2,55,038	.....
Customs	66,000	75,029	9,029	.....
Salt	2,89,000	2,72,408	.....	16,592
Stamps	1,07,50,000	1,08,14,517	64,517	.....
Law and Justice	21,50,000	21,55,019	5,019	.....
Police	73,000	91,916	18,916	.....
Marine	14,76,000	14,57,423	.....	18,577
Education	5,25,000	5,19,604	.....	5,396
Miscellaneous	10,69,000	11,20,141	51,141	.....
Public Works	73,000	1,04,544	31,544	.....
Canals	5,15,000	4,94,772	.....	20,228
State Railways	6,23,000	7,31,810	1,08,810	.....
Allotment	48,55,000	48,54,800	.....	200
Total ...	3,15,49,496	3,20,60,246	5,71,776	61,026

Expenditure.

	Regular estimate, 1877-78.	Actuals, 1877-78.	Better than estimate.	Worse than estimate.
	Rs.	Rs.	Rs.	Rs.
Interest on debt	20,00,000	20,00,000	.....	.....
Refund and Drawbacks	5,20,000	6,31,728	.....	1,11,728
Land Revenue	24,06,000	24,37,201	.....	31,201
Forest	1,000	1,058	.....	58
Excise	3,10,000	3,05,829	4,171	.....
Provincial Rates	10,000	10,270	.....	270
Customs	7,10,000	7,15,792	.....	5,792
Salt	40,000	40,161	.....	161
Stamps	2,43,000	2,47,728	.....	4,728
Administration	13,10,000	13,22,505	.....	12,505
Minor Departments	2,56,000	2,64,512	.....	8,512
Law and Justice	84,20,000	84,83,723	.....	63,723
Police	41,00,000	41,87,342	.....	87,342
Marine	11,29,000	12,72,025	.....	1,43,025
Education	24,33,000	25,24,091	.....	91,091
Ecclesiastical	9,000	7,786	1,214	.....
Medical	13,35,000	13,84,871	.....	49,871
Stationery and Printing	2,84,000	3,30,196	.....	46,196
Ditto, Central Stores	5,11,000	5,30,842	.....	19,842
Miscellaneous	2,96,000	3,21,564	.....	25,564
Public Works	26,55,000	25,18,301	1,36,699	.....
Canals	5,75,000	7,02,857	.....	1,27,857
State Railways	5,04,000	5,69,314	.....	65,314
Capital expenditure on State Railways	.....	56,715	.....	56,715
Closing balance ...	14,92,496	11,93,835	.....	.....
Total ...	3,15,49,496	3,20,60,246	1,42,084	9,57,495

W. M. E.—Reg. No. 2339—16-5-79.

PART II.

Bengal Provincial Budget Estimate of Expenditure for 1879-80.

No. 2259C, dated Calcutta, the 1st February 1879.

Memo. by—J. Westland, Esq., Accountant-General, Bengal.

Forwarded to the Secretary to the Government of Bengal, Financial Department.

Grant 3.—Refunds and Drawbacks.

Expenditure.	Budget estimate, 1879-80.		Sanctioned estimate, 1879-80.		Budget estimate, 1878-79.		Actuals, 1877-78.		Regular estimate, 1878-79.	Actuals for six months, 1878-79.	Explanatory Remarks.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Revenue Refunds.											
Miscellaneous revenue (copying fees)...	16,000		16,000		10,000		.....			5,210	
Excise on spirits and drugs	5,000		5,000		2,000		4,652			2,783	Increased with reference to actuals of the past and present year.
Assessed taxes—											
Public Works cess	.....		.....		.....		26,303			.....	
License tax	10,000		10,000		.....		.....			103	A provision to meet probable requirements.
Salt other than Customs and Excise duty.	1,000		1,000		.....		3,146			764	Formerly shown under Salt Reward Fund, which has been closed by transfer to salt.
Provincial rates	8,000				.....		.....			1,212	Refunds on account of pounds and ferries, previously adjusted under Provincial Reserve Fund, now incorporated under service heads.
Stamps	1,25,000		[illegible]		1,20,000		1,20,217			78,914	A large amount is necessary, the actuals of the past two years having exceeded the estimate.
		1,59,000		1,59,000		1,32,000		1,63,318	1,50,000	88,980	
Miscellaneous Refunds.											
Law and Justice—											
Fees, fines, and forfeitures	1,12,000		1,12,000		1,12,000		1,15,413			73,690	
Jails	500		500		100		530			442	
Registration	2,000		2,000		2,000		9,193			1,050	
Police	30,000		30,000		1,500		784			4,312	Increased to provide for refunds formerly taken under the Police Clothing Fund, based on actuals of the past two years.
Marine	1,000		1,000		.....		520			917	
Education	4,000		4,000		4,000		39,509			43,494	The figures of the present year are re-produced, as the actuals of the past and present year include large abnormal items.
Miscellaneous—											
Medical	1,000		1,000		1,000		894			196	
Printing	500		500		100		492			106	
Unclaimed or lapsed deposits ...	2,25,000		2,25,000		2,25,000		2,75,103			98,540	
Miscellaneous	30,000		30,000		45,300		27,971			13,194	Reduced on actuals of the past and present year.
Public Works	.....				.....		.....			[illegible]	
		4,06,000		4,0[illegible]		3,91,000		4,08,409	4,55,000	2,35,984	
Total Grant 3 ...		5,65,000		5,65,000		5,23,000		6,31,727	6,05,000	3,24,970	

T. Y.—Reg. No. 11797—8-2-79.

FINANCIAL DEPARTMENT.

FINANCE.

CALCUTTA, THE 7TH FEBRUARY 1879.

RESOLUTION.

READ—

Endorsement No. 2259C, dated 1st February 1879, from the Accountant-General, submitting the budget estimate of expenditure under Grant 3, Refunds and Drawbacks, for 1879-80.

THIS budget provides for refunds under all the revenue heads transferred, with effect from the beginning of 1877-78, to this Government, as well as for refunds of revenue receipts which were made provincial before that date. The grant made by the Government of India on this account amounts to Rs. 4,91,000. The estimate submitted by the Accountant-General provides for an expenditure of Rs. 5,65,000 for 1879-80 as against Rs. 5,23,000, the estimate for the current year, and Rs. 6,31,727, the actuals of the past year. The increase over the grant made by the Government of India is to a great extent nominal, being due chiefly to the introduction of the License Tax, to a new mode of dealing with the Police Clothing Fund, and to the abolition of certain funds whose receipts and expenditure now appear in the provincial accounts and estimates. The Accountant-General's figures are accepted, and the grant for next year, as compared with that of the current year, will stand as follows:—

	1878-79. Rs.	1879-80. Rs.
Miscellaneous Revenue	10,000	10,000
Excise on Spirits and Drugs	2,000	5,000
License tax	.....	10,000
Salt other than Customs and Excise duty ...	.....	1,000
Provincial rates	.....	8,000
Stamps	1,20,000	1,25,000
Law and Justice, Fees, Fines and Forfeitures ...	1,12,000	1,12,000
Jails	100	500
Registration	2,000	2,000
Police	1,500	30,000
Marine	.....	1,000
Education	4,000	4,000
Medical	1,000	1,000
Printing	100	500
Unclaimed or lapsed deposits	2,25,000	2,25,000
Miscellaneous	45,300	30,000
Total	5,23,000	5,65,000

ORDER.—Ordered that a copy of the above Resolution, together with a copy of the estimate, be forwarded to the Accountant-General for information.

By order of the Lieutenant-Governor of Bengal,

D. BARBOUR,

Secretary to the Government of Bengal.

No. 475.

COPY forwarded to the Accountant-General for information.

By order of the Lieutenant-Governor of Bengal,

RAJENDRA NATH MITRA,

Asst. Secy. to the Govt. of Bengal.

CALCUTTA,
The 7th February 1879.

T. Y.—Reg. No. 11798—8-2-79.

Bengal Provincial Services Budget Estimate of Receipts for 1879-80.

No. 21840, dated Calcutta, the 21st January 1879.

Memo. by—J. Westland, Esq., Accountant-General, Bengal.

Forwarded to the Secretary to the Government of Bengal, Financial Department.

1.—Land Revenue.

Revenues and Receipts.	Budget estimate, 1879-80.	Sanctioned estimate, 1879-80.	Budget estimate, 1878-79.	Actuals, 1877-78.	Regular estimate, 1878-79.	Actuals for six months, 1878-79.	Explanatory Remarks.
REVENUE RECORD-ROOM RECEIPTS.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Record searching fees	25,000	25,000	20,000	26,876	26,000	14,206	Local figures which seem justified by the actuals of the past and present year.
Sale of Forms A and B	1,300	1,300	1,000	1,538	1,600	941	
Record copying fees	53,700	[illegible]	50,000	56,871	57,000	30,222	
Miscellaneous	1,000	1,000	.....	1,016	2,000	1,410	Estimated with reference to actuals.
Total ...	81,000	81,000	71,000	86,301	86,600	46,779	
LAND REGISTRATION FEES.							
Fees under Act VII of 1876	11,000	11,000	15,000	20,573	23,400	17,344	Small receipts estimated by a few Collectors, the largest items being in Monghyr, Patna, Sarun, Shahabad and Balasore.
Total ...	92,000	92,000	86,000	1,06,874	1,10,000	64,123	

Bengal Provincial Services Budget Estimate of Expenditure for 1879-80.

Grant 4.—Land Revenue.

Expenditure.	Budget estimate, 1879-80.	Sanctioned estimate, 1879-79.	Budget estimate, 1878-79.	Increase.	Decrease.	Actuals, 1877-78.	Regular estimate, 1878-79.	Actuals for six months, 1878-79.	Explanatory Remarks.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Collectors' and Deputy Commissioners', &c., establishments	22,20,000	22,[illegible]	22,20,000	.....	5	22,66,969	22,20,000	11,78,218	
Charges on account of Government estates ...	1,60,300	[illegible]	1,46,000	14,300	.....	.....	1,70,000	90,608	
Charges on account of Land Revenue Collections	2,000	[illegible]	2,000	.....	.....	10	4,000	3,629	
Sub-divisional establishments	1,09,900	1,09,[illegible]	1,09,670	230	.....	1,02,645	1,08,000	56,478	
Revenue Record-room charges	57,000	[illegible]	55,000	2,000	.....	60,710	65,000	35,578	
Rents, rates and taxes	2,800	[illegible]	2,800	500	.....	2,918	3,000	1,165	
Petty construction and repairs	2,000	[illegible]	2,030	.....	30	3,948	2,000	759	
Total Grant 4, Rs. ...	25,54,000	25,54,000	25,37,000	17,030	30	24,37,200	25,72,000	13,66,935	

Net increase in 1879-80, Rs. 17,000.

Numbers. 1878-79.	Numbers. 1879-80.	Detail.	Budget estimate, 1879-80.		Sanctioned estimate, 1879-80.		Budget estimate, 1878-79.		Actuals, 1877-78.		Regular estimate, 1878-79.	Actuals for six months, 1878-79.	Explanatory Remarks.
			Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		COLLECTORS' AND DEPUTY COMMISSIONERS,' &c., ESTABLISHMENTS.											
		Salaries.											
		Collectors and Magistrates—											
15	15	1st grade, at Rs. 2,250 each per mensem.	4,05,000		4,05,000		4,05,000						
15	15	2nd grade, at Rs. 1,800 each per mensem.	3,24,000		3,24,000		3,24,000						
6	6	3rd grade, at Rs. 1,500 each per mensem.	1,08,000		1,[illegible],000		1,08,000						
		Joint-Magistrates and Deputy Collectors—											
22	22	1st grade, at Rs. 900 each per mensem.	2,37,600		2,37,600		2,37,600		12,59,888			6,27,416	
10	10	2nd grade, at Rs. 700 each per mensem.	84,000		84,000		84,000						
		Assistant Magistrates and Collectors—											
87	90	1st class, at Rs. 450 to Rs. 500 each per mensem.	5,32,800		5,32,800		5,16,000						
19	16	2nd class, at Rs. 400 per mensem.	76,800		76,800		48,000						
198	200	Deputy Collectors and Magistrates (Uncovenanted), salaries varying from Rs. 200 to Rs. 700 each per mensem.	9,33,600		9,33,600		9,26,200		9,39,598			4,74,028	A Deputy Commissionership has been reduced by the abolition of the separate appointment of Political Agent, Hill Tipperah, and an additional Deputy Magistrate and Deputy Collector of the 4th grade sanctioned in lieu. See letter from Government of India, Foreign Department, No. 1523P, dated 25th July 1878.
10	9	Deputy Commissioners, salaries varying from Rs. 600 to Rs. 1,500 each per mensem.	1,64,000		1,64,000		1,74,000		1,98,286			1,06,229	
9	9	Assistant Commissioners, salaries varying from Rs. 600 to Rs. 800 each per mensem.	72,000		72,000		72,000						
		Extra Assistant Commissioners, salaries varying from Rs. 200 to Rs. 500 each per mensem.											
2	2	Sub-Assistant ditto ...	1,800		1,800		1,800		936				
2	2	Supernumerary Deputy Collectors.	4,800		4,800		4,800		.....				
			29,44,400		29,44,400		29,02,000		23,98,708			12,07,668	
		Deduct—Probale savings	4,00,080		4,[illegible]		3,29,696						
			25,44,320		25,4[illegible],320		25,72,304						
		Less deduction on account of the Civil Service Annuity	73,320		73,320		72,304						
			24,71,000		24,71,000		25,00,000						
		* Deduct—Moiety of salaries provided under Grant 18, "Criminal Courts," page 332 ...	12,35,500	12,35,500	12,35,500	12,35,500	12,50,000	12,50,000	11,99,354	11,99,354		6,03,334	
												6,03,334	

*The division of the salaries of the above officers has been reckoned on the estimate of proportion of time given severally to Land Revenue and Criminal duties.

GRANT 4.—LAND REVENUE.—*Continued.*

Numbers 1878-79.	Numbers 1879-80.	Detail.	Budget estimate, 1879-80.		Revised estimate, 1879-80.		Budget estimate, 1878-79.		Actuals, 1877-78.		Revised estimate, 1878-79.	Actuals for six months, 1878-79.	Explanatory Remarks.
		COLLECTORS', &c., ESTABLISHMENTS.—(*Continued*)	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
2900	2862	Chief Office establishment. Tehsildars (or Mamlatdars) and establishment	6,51,686		6,51,686		6,55,583		5,96,146			3,51,100	Transfer of Moonsif establishments in Chota Nagpore division to civil and sessions courts, against which there is a slight increase for moiety pay of seven mohurirs for Deputy Collector and Deputy Magistrate.
		Temporary establishment	6,329		6,329		6,557		84,622			13,876	This provision is for ordinary requirements, the large expenditure of the past and present year is mainly caused by the Land Registration Act.
				6,58,015		6,58,015		6,62,140		6,80,768		3,64,976	
		Contingencies.											
		Charges for remittance of treasure within the districts.	7,626		7,626		8,350		7,571			1,989	
		Law charges	34,369		34,369		39,864		40,823			25,933	
		Country stationery	17,002		17,346		17,549		17,053			9,990	Transfer of stationery allowance of Moonsifs in Chota Nagpore division to civil and sessions courts.
		Compensation for lands taken for public purposes.	528		528		2,128		28			2,181	For sub-divisional building at Rampore Haut.
		Office expenses	42,195		42,195		41,563		43,693			20,767	
		Miscellaneous	42,572		42,572		46,767		47,724			25,042	Smaller requirements for tents.
		Value of stores supplied	.....		.....		... ..		... ..			... ..	
		House allowance	1,800		1,800		8,725		2,898			4,594	
		Office and ground rent	8,133		8,133				7,509				
		Petty construction and repairs	12,568		12,568		12,155		9,286			3,478	Increased provision is necessary with reference to orders of Government, Bengal, Public Works Department, No. 235, dated 25th February 1878, under which all petty repairs have to be carried out by the Civil Department.
		One-third freight on stores	.. ..		... ..		.....		2			.....	
				1,66,883		1,67,207		1,76,110		1,77,487		94,574	
		Travelling Expenses.											
		Travelling and tentage allowances of officers.	44,164		44,164		46,650		42,653			21,577	Mainly due to the services of four Special Commissioners in Lohardugga under the Chota Nagpore Tenures Act not being required next year.
		Travelling and tentage allowances of establishment.	18,910		18,910		25,155		24,267			13,001	
				63,074		63,074		71,805		66,920		34,578	
		Postage Charges											
		Purchase of service postage stamps ...		27,816		27,816		27,500		27,361		15,112	
		Charges for the service of Revenue Processes.											
73	62	Nazirs	31,916		31,916		34,252		32,129			10,043	Reduction of four nazirs in Burdwan and 24-Pergunnahs and transfer of eight under moonsifs in Chota Nagpore division to civil and sessions courts. An increase of a Ruzee has been allowed for Furreedpore.
712	503	Peons	43,446		45,446		52,926		50,816			28,690	Transfer of peons under moonsifs in Chota Nagpore division to civil and sessions court against a slight increase in Doomka, Tipperah and Cuttack.
		Extra peons ...	19,417		19,417		18,118		30,509			16,110	
		Travelling charges	1,006		1,006		1,224		775			887	
		Contingencies	506		506		409		350			414	
				96,291		96,291		1,06,929		1,14,579		65,144	
		Total ..		22,47,579		22,47,903		22,94,484					
		Deduct—Probable savings ...		27,579		27,903		74,484					
		Total Collectors', &c., Establishments		22,20,000		22,20,000		22,20,000		23,66,969	22,20,000	11,78,218	
		CHARGES ON ACCOUNT OF GOVERNMENT ESTATES.											
		Tehsil establishment ..	73,640		73,640		62,800		62,934		.....	40,511	Local figures as passed by Board of Revenue, with a provision of Rs. 12,092 for Sonthal Pergunnahs. The figures, however, seem to be too low.
		Temporary establishment	5,338		5,338		12,000		9,885		.....	7,132	
		Commissions on Collections from Government Estates	29,026		29,026		28,630		38,217		.....	14,440	
		Country stationery	967		967		.....		.....		.....	.....	
		Contingencies	40,741		40,741		39,260		55,523		.....	21,871	
		Travelling allowances	4,300		4,300		3,310		3,619		.....	2,733	
		Service Postage Stamps	102		102		... ..		89		.....	3,058	
		Office and ground rent	3,284		3,284		.....		.....		.....	527	
		Petty construction and repairs	2,829		2,829		.....		.....		.....	336	
		Total Charges on account of Government Estates ..		1,60,300		1,60,300		1,46,000		1,70,267	1,70,000	90,608	

GRANT 4.—LAND REVENUE.—*Concluded.*

DETAIL.	Budget estimate, 1879-80.		1879-80		Budget estimate, 1878-79.		Actuals, 1877-78.		Regular estimate, 1878-79.	Actuals for six months, 1878-79.	EXPLANATORY REMARKS.
	Rs.	Rs.	[illegible]	Rs.	Rs	Rs.	Rs.	Rs.	Rs.	Rs.	
CHARGES ON ACCOUNT OF LAND REVENUE COLLECTIONS.											
Commissions on Land Revenue Collections	.....	2,000	[illegible]	[illegible]	.....	2,000	.....	10	.....	3,629	
Total Charges on account of Land Revenue Collections	.....	2,000			.....	2,000	.....	10	4,000	3,629	
SUB-DIVISIONAL ESTABLISHMENTS.											
Salaries.											
Sub-Deputy Magistrates and Collectors		51,900		[illegible]	51,900		54,651			30,493	
Establishment.											
Canongoes and Surveyors	23,850		[illegible]		24,300		} 43,845			21,669	A smaller establishment is estimated for in the districts of Bhagulpore, Mymensingh, and Durbhanga.
Chainmen and Messengers	24,674	48,524	[illegible]	48,524	25,316	49,616		43,845		21,669	
Contingent Charges.											
Office and ground rent	450		4[illegible]		450		33			144	
Office Expenses and Miscellaneous ...	1,061		1,061		760		466			391	A small increase with reference to probable requirements.
Country Stationery	45		45		33		4			.....	
Travelling allowances	7,785		7,7[illegible]		6,870		3,635			4,217	Larger amounts required in consequence of Sub-Deputies being more frequently on the move.
Service Postage Stamps	32		32		15		8			.....	
Petty construction and repairs	103		103		28		8			64	
		9,476		9,476		8,154		4,149		4,816	
Total Sub-Divisional Establishments ...		1,09,9[illegible]		[illegible]		1,09,670		1,02,645	1,08,000	56,978	
REVENUE RECORD-ROOM CHARGES.											
Revenue Record-room Contingencies	15,000		[illegible]		15,000		} 60,710			35,578	
Extra Establishment for Copying work	42,000		[illegible]		40,000						
Total Revenue Record-room Charges		57,000		[illegible],000		55,000		60,710	65,000	35,578	
RENTS, RATES AND TAXES.											
Office rent	2,800		2,800		2,300		2,918			1,165	
Total Rents, &c., .		2,800		[illegible]		2,300		2,918	3,000	1,165	Increase for the Dearah Surveys, against a decrease in Hooghly and Burdwan.
PETTY CONSTRUCTION AND REPAIRS		2,000		2,000		2,030		3,948	2,000	759	

T. Y.—Reg. No. 1164—10-2-79.

LAND REVENUE BUDGET, 1879-80.

FINANCIAL DEPARTMENT.

FINANCE.

CALCUTTA, THE 8TH FEBRUARY 1879.

RESOLUTION.

READ—

Memorandum from Accountant-General, No. 2184C, dated 21st January 1879, submitting the budget estimates of provincial receipts and expenditure under Land Revenue for 1879-80.

Read—

A further letter from the Accountant-General, No. 915C, dated 25th January 1879, recommending that a sum of Rs. 324 be added to Rs. 17,002 entered against "Country Stationery" under the head "Collectors and Deputy Commissioners,' &c., Establishments," in the estimates submitted with his memorandum above quoted.

RECEIPTS.

The following table compares in detail the Accountant-General's estimate of provincial income, under the head of 'Land Revenue' for 1879-80 with the sanctioned estimate for the current year and the actuals of 1877-78:—

RECEIPTS.	Accountant-General's estimate, 1879-80.	Sanctioned estimate, 1878-79.	Actuals, 1877-78.
Revenue Record-room receipts.	Rs.	Rs.	Rs.
Searching Fees	25,000	20,000	26,876
Sale of Forms	1,300	1,000	1,538
Copying fees	53,700	50,000	56,871
Miscellaneous	1,000	.....	1,016
	81,000	71,000	86,301
Land Registration Fees under Act VII of 1876 ...	11,000	15,000	20,573
Total ...	92,000	86,000	1,06,874

The Accountant-General's estimate of receipts for 1879-80 amounts to Rs. 92,000 against Rs. 86,000, the sanctioned estimate for the current year, and Rs. 1,06,874, the actual receipts of 1877-78. The Accountant-General's figures under receipts for 1879-80 are accepted.

EXPENDITURE.

2. *Collectors and Deputy Commissioners', &c., Establishments.*—The Accountant-General estimates the expenditure under this head for 1879-80 at Rs. 22,20,000 against a similar grant for the current year, and an actual expenditure of Rs. 22,66,969 in 1877-78. Under the sub-head "Country Stationery," the Accountant-General estimates the expenditure for 1879-80 at Rs. 17,002. But the Lieutenant-Governor having recently authorized the provision of a sum of Rs. 900 in the Dacca Collector's budget for 1879-80, with a view to enable that officer to meet extraordinary demands on account of country stationery required in his office, the Accountant-General has, since the submission of his budget estimates under review, recommended in his letter read

in the preamble, that a sum of Rs. 324 (being the difference between the amount originally entered in the Collectorate budget and the sanctioned grant of Rs. 900) be added to his estimate of Rs. 17,002 against "Country Stationery" (Rs. 17,002 + 324 = 17,326.) He also recommends that in order to maintain the grand total for Collectors', &c., establishments, the sum of Rs. 27,579, estimated under "probable savings," be raised to Rs. 27,903 (27,579+324=27,903.) The Lieutenant-Governor accepts the Accountant-General's estimate and recommendations, and the grant under "Collectors and Deputy Commissioners,' &c., establishments" for 1879-80 is accordingly fixed at Rs. 22,20,000.

3. *Charges on account of Government Estates.*—This charge was transferred from the commencement of the current financial year to Provincial management with an annual assignment of Rs. 1,40,000 from the Imperial revenues. The Accountant-General estimates the expenditure for 1879-80 at Rs. 1,60,300 against an estimate of Rs. 1,46,000 for the current year, and an actual expenditure of Rs. 1,70,267 during 1877-78. It is clear that the annual assignment of Rs. 1,40,000, which this Government accepted, is insufficient to meet the charges on account of Government estates. The Accountant-General's estimate of Rs. 1,60,300 for the ensuing year is passed, but the Lieutenant-Governor depends upon the Board of Revenue to so regulate expenditure under this head as to reduce the loss to the provincial revenues to a minimum.

4. *Charges on account of Land Revenue Collections.*—The Lieutenant-Governor accepts the Accountant-General's estimate of Rs. 2,000 under this head for the ensuing year.

5. *Sub-divisional Establishments.*—The Accountant-General estimates the expenditure for 1879-80 under "Canoongoes and Surveyors" at Rs. 23,950 and under "Chainmen and Messengers" at Rs. 24,674. The Lieutenant-Governor, however, entertains doubts as to whether all the officers, whose salaries are paid from the amounts estimated under these heads, can really be required, especially in districts where land settlements are not in progress. The Revenue Department of this office will be requested to consider carefully the question of the necessity for the retention, as well as of the distribution, of these officers. It is hoped that considerable reductions may be made without detriment to the public service. Meanwhile the Accountant-General's estimates are accepted, and the estimate of total expenditure under the head "Sub-divisional establishments" will stand at Rs. 1,09,900.

6. *Revenue Record-room Charges.*—The Accountant-General's estimate of Rs. 57,000 for 1879-80 is accepted.

7. *Rents, Rates and Taxes.*—The Accountant-General's estimate of Rs. 2,800 for 1879-80 is accepted.

8. *Petty Construction and Repairs.*—The Accountant-General's estimate of Rs. 2,000 is accepted.

9. The grant under "Land Revenue" for 1879-80 will, therefore, stand as follows:—

	Sanctioned grant, 1879-80. Rs.
Collectors and Deputy Commissioners', &c., establishments ...	22,20,000
Charges on account of Government estates	1,60,300
Charges on account of Land Revenue Collections... ...	2,000
Sub-divisional Establishments	1,09,900
Revenue Record-room charges	57,000
Rents, Rates and Taxes	2,800
Petty Construction and Repairs	2,000
Total ...	25,54,000

ORDER.—Ordered that a copy of the Resolution, with a copy of the budget estimates, be forwarded to the Secretary to the Board of Revenue, to the Revenue Department of this office, and to the Accountant-General for information. The attention of the Board of Revenue is specially invited to paragraph 3 of the Resolution. The attention of the Revenue Department is specially invited to

paragraph 5 of the Resolution. The Accountant-General's letter No. 696, dated 12th October 1878, submitting a statement showing the distribution of Sub-Deputy Collectors, Canoongoes, chainmen and messengers at present employed in Bengal, should also be forwarded to that department for consideration, in connection with the question raised in paragraph 5 of the Resolution.

By order of the Lieutenant-Governor of Bengal,

D. BARBOUR,

Offg. Secretary to the Govt. of Bengal.

Nos. 485-87.

COPY forwarded to

By order of the Lieutenant-Governor of Bengal,

RAJENDRA NATH MITRA,

Asst. Secretary to the Government of Bengal.

CALCUTTA,
The 8th February 1879.

T. Y.—Reg. No. 11545—10-2-79.

EXCISE BUDGET, 1879-80.

No. 2179C, dated Calcutta, the 18th January 1879.

Memo. by J. WESTLAND, ESQ., Accountant-General, Bengal.

FORWARDED to the Secretary to the Government of Bengal, Financial Department.

GRANT 4.—EXCISE ON SPIRITS AND DRUGS.

REVENUES AND RECEIPTS.	Budget estimate, 1879-80	Sanctioned grants 1879-80.	Budget estimate, 1878-79.	Actuals, 1877-78.	Regular estimate, 1878-79.	Actuals for six months, 1878-79.	EXPLANATORY REMARKS.
LICENSE AND DISTILLERY FEES AND DUTIES FOR THE SALE OF LIQUORS AND DRUGS.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
License fees	34,22,200		27,25,000	26,28,273		20,04,979	Settlement of shops by auction sale to the highest bidders and introduction of the outstill system in the sub-division.
Distillery fees	45,000		1,00,000	1,14,865		20,846	Introduction of outstill system in sub-divisions in lieu of distilleries abolished.
Still-head duty	14,30,200		18,05,000	19,03,327		6,27,515	
Farm of drugs	9,03,000	73,00,000	10,30,000	9,44,424		4,58,306	The increased rate of duty is stated to be checking the consumption of ganja in some districts. The greatest falling off is in Shahabad, said to be caused by the high price of food and smaller demand for the North-Western Provinces.
Rent of toddy trees	26,100		8,000	26,468		20,967	I have inserted this figure by deducting it from the local officers' estimates under "license fees." The Collectors shew considerable receipts in their accounts, but (except in two cases) have shewn nothing under this head in their estimates.
	58,26,500		56,68,000	56,17,357	58,00,000	31,32,613	
Sale proceeds of excise opium	13,62,000		12,30,500	12,48,954	13,39,500	6,80,594	Enhanced rate in the selling price of opium.
Fines, confiscations, and miscellaneous	1,500		1,500	1,577	10,500	9,513	
Total Excise on Spirits and Drugs ...	71,90,000	73,00,000	69,00,000	68,67,888	71,50,000	38,22,720	The Board express a hope that the estimate will be below the actual revenue, provided the existing high prices of the materials used in the manufacture of country spirit, and that of ganja, come down to their ordinary level next year, and also state that the revenue will be further increased if the duty on rum imported from the North-Western Provinces is levied in Calcutta.

Net increase in 1879-80—Rs. 2,90,000.

GRANT 6.—EXCISE ON SPIRITS AND DRUGS.

EXPENDITURE.	Budget estimate, 1879-80.	Sanctioned grants in round figures, 1879-80.	Budget estimate, 1878-79.	Increase.	Decrease.	Actuals, 1877-78.	Regular estimate, 1878-79.	Actuals for six months, 1878-79.	EXPLANATORY REMARKS.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Collectors', Commissioners', and Cantonment Magistrates' establishments	2,90,000	2,90,000	3,26,000	.....	36,000	.....	2,84,000	1,63,447	
Total Grant 6, Provincial ...	2,90,000	2,90,000	3,26,000	.....	36,000	.....	2,84,000	1,63,447	

Net decrease in 1879-80—Rs. 36,000.

Numbers. 1878-79.	Numbers. 1879-80.	DETAIL.	Budget estimate, 1879-80.		Sanctioned grants, 1879-80.		Budget estimate, 1878-79.		Actuals, 1877-78.		Regular estimate, 1878-79.	Actuals for six months, 1878-79.	EXPLANATORY REMARKS
		COLLECTORS', COMMISSIONERS', AND CANTONMENT MAGISTRATES' ESTABLISHMENTS.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		Salaries.											
1	1	Abkari Superintendent, Calcutta	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	6,000	
		Establishment.											
21	21	Office establishment— Clerks	18,564		18,564		18,564		22,335	.....	.....	13,231	
55	55	Servants	4,968	23,532	4,968	23,532	4,968	23,532					
		Distillery Establishment—											
216	127	Darogahs	57,204		57,204		81,084						
218	123	Clerks	22,176		22,176		34,416				.....	94,358	Abolition of distilleries in various districts and introduction of the outstill system, as also revision of establishments to provide for the organization of a small itinerant detective establishment.
1,426	957	Servants	59,196	1,38,576	59,196	1,38,576	85,373	2,00,873					
		District Establishment—											
4	4	Preventive Officers ...	9,000		9,000		9,000		2,38,807		2,40,000		
.....	27	Ditto Inspectors and Darogahs ...	13,860		13,860		.....						
120	118	Sudder Clerks... ...	40,452		40,452		41,445				.....	32,298	
66	201	Peons	18,669	81,981	18,669	81,981	3,945	54,390		2,38,807	2,52,000	1,26,656	
		Temporary establishment	.....	.....	.....	.....	.....	.....	501	501			
		Contingencies.											
		Rewards	2,812		2,812		1,500		928			1,281	To provide for extraordinary rewards that may be sanctioned by Board.
		Office and ground rent	699		699		1,260		1,047			379	Abolition of distilleries in many districts.
		Cost of lands	500		500		1,300		68			125	For distilleries in Bograh.
		Petty construction and repairs	10,799		10,799		20,500		13,685			5,383	Reduction generally due to abolition of distilleries.
		Country stationery	3,145		3,145		4,127		3,530			1,552	
		Office expenses	2,256		2,256		2,898		7,727			1,275	
		Miscellaneous	6,564	26,775	6,564	26,775	6,300	37,885		26,985		3,448	Larger amounts represented to be necessary for conveyance of opium in Hazareebagh and Cuttack.
		Travelling Expenses.									23,800	13,443	
		Travelling allowances	.....	8,468		8,468	.....	5,500	.....	3,276	6,000	3,104	Full provision was not made this year for the travelling allowance of the four preventive officers, and provision is also required for the new detective establishments.
		Postage Charges.											
		Purchase of service postage stamps ...	.....	2,268		2,268	.....	2,000	.....	1,925	2,200	1,013	Under new postal rules all covers sent through the zemindaree dak must be prepaid in stamps, they were formerly carried free of charge.
				2,93,600		2,93,600		3,36,180					
		Deduct probable savings		3,600		3,600		10,180					
		Total Collectors' Establishment, &c. ...		2,90,000		2,90,000		3,26,000		3,05,829	2,84,000	1,63,447	

C. E. G.—Reg. No. 11156—29-1-79.

FINANCIAL DEPARTMENT.

FINANCE.

CALCUTTA, THE 28TH JANUARY 1879.

RESOLUTION.

READ—

Memorandum No. 21790, dated the 18th January 1879, from the Accountant-General, Bengal, submitting the budget estimates of receipts and expenditure of the Excise Department for 1879-80.

RECEIPTS.

The estimate framed by the Accountant-General puts the total receipts of the Excise Department for 1879-80 at Rs. 71,90,000, showing an increase of Rs. 2,90,000 over the sanctioned estimate for 1878-79. The increase is attributed to the reorganization of the outstill system, and to enhancement of the selling price of opium.

The returns which Government has received, showing receipts to end of December 1878, justify the belief that the total receipts for 1878-79 will amount to Rs. 72,00,000, which will be taken as the regular estimate of the year. The total receipts in 1876-77 amounted to Rs. 62,47,870, in 1877-78 to Rs. 68,67,888, and the regular estimate for the current year is Rs. 72,00,000. In consideration of this rapid rate of increase, and of the recent good harvest and the high prices now prevailing, it seems quite safe to estimate the receipts of 1879-80 at Rs. 73,00,000.

2. The increase under "Rent of toddy trees" from Rs. 8,000, the estimate for 1878-79, to Rs. 26,100 for 1879-80 is more nominal than real, being due to a transfer of revenue from "License fees," under which a large portion of the receipts from "Rent of toddy trees" appears to have hitherto been included. The Board of Revenue should arrange, in consultation with the Accountant-General, for the exhibition, under "Rent of toddy trees," of the receipts which properly fall under that head of the accounts.

3. The anticipated falling off in receipts under the head "Farm of drugs" is not to be regretted, as it is due to reduced consumption of ganja under the influence of the high rates of duty recently imposed.

EXPENDITURE.

4. The following table compares the estimated expenditure of 1879-80 with the sanctioned grant for 1878-79 :—

	Estimate, 1879-80.	Sanctioned grant, 1878-79.
	Rs.	Rs.
Abkaree Superintendent and establishment	85,532	85,532
Distillery establishment	1,38,576	2,00,878
District establishment	81,981	54,390
Contingencies	26,775	37,885
Travelling allowance	8,468	5,500
Postage stamps	2,268	2,000
Total ...	2,93,600	3,36,180

5. The decrease under the head of "Distillery establishment" is due to the abolition of distilleries in certain districts, while the increase under "District establishment" and "Travelling allowance" is intended to provide for the organization of a small itinerant detective establishment. The Lieutenant-Governor hopes that the Board will shortly be in a position to submit the details of this establishment for sanction.

6. The increase under the head of "Service Postage" is due to a provision for postage of letters hitherto sent through the zemindaree dâk free of charge, but which, under the new postal rules, must be prepaid in stamps.

7. The deduction by the Accountant-General of Rs. 3,600 on account of probable savings is approved, and the estimate of expenditure for 1879-80 will therefore be Rs. 2,90,000.

ORDER.—Ordered that a copy of the above Resolution, with a copy of the Budget, be forwarded to the Board of Revenue and to the Accountant-General for information.

By order of the Lieutenant-Governor of Bengal,

D. BARBOUR,

Offg. Secretary to the Govt. of Bengal.

No. 282-83.

COPY forwarded to

By order of the Lieutenant-Governor of Bengal,

RAJENDRA NATH MITRA,

Asst. Secy. to the Government of Bengal.

CALCUTTA,
The 28th January 1879.

C. E. G.—Reg. No. 11155—29-1-79.

Bengal, Provincial Services Budget Estimate of Receipts for 1879-80.

No. 2264C, dated Calcutta, the 4th February 1879.

Memo. by—J. Westland, Esq., Accountant-General, Bengal.

Forwarded to the Secretary to the Government of Bengal, Financial Department.

5.—Assessed Taxes—License Tax.

Revenue and Receipts.	Budget estimate, 1879-80.	Revised estimate, 1879-80.	Budget estimate, 1878-79.	Actuals, 1877-78.	Regular estimate, 1878-79.	Actuals for six months, 1878-79.	Explanatory Remarks.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Collections under Act I of 1878	26,55,000	27,65,[illegible]	23,50,000	...	24,35,000	30,948	Local estimates as passed by the Board of Revenue. Local officers, however, explain that the materials for accurate estimate are not in. Estimates for Furreedpore, Moorshedabad and Calcutta have not been received. Approximate figures have therefore been taken for the first two districts from the estimates of other districts corresponding thereto and for Calcutta at Rs 4,00,000, but in the last case, I have been left absolutely without information. Nothing is known at present to justify a modification of the original estimate.
Total	26,55,000	27	23,50,000	...	24,35,000	30,948	

Net increase in 1879-80—Rs 3,05,000.

Bengal, Provincial Services Budget Estimate of Expenditure for 1879-80.

From 1st April 1879 to 31st March 1880.

Grant 7.—Assessed Taxes—License Tax.

Expenditure.	Budget estimate, 1879-80.		Revised estimate, 1879	Budget estimate, 1878-79.	Actuals, 1877-78.	Regular estimate, 1878-79.	Actuals for six months, 1878-79.	Explanatory Remarks.
	Rs	Rs.	Rs	Rs	Rs.	Rs.	Rs.	
ESTABLISHMENTS.								
Circle Officers								Local estimates, as passed by the Board of Revenue, excepting for Furreedpore and Calcutta, estimates for which have not come to hand. The figures of a corresponding district have therefore been entered for Furreedpore and 2,00,000 for Calcutta, the nature of the arrangement with the Calcutta Municipality for collecting the tax not being known. For Calcutta, as in the case of receipts, absolutely no information has been given
Clerks, enumerators and others	2,07,886						83,361	
Peons and other servants								
Temporary establishment	..	2,07,886					8	
CONTINGENT CHARGES.								
Petty construction and repairs							3	
Office expenses	6,416						707	
Miscellaneous	3,008	9,424		2,35,000	..	3,20,000	832	
TRAVELLING CHARGES.								
Travelling allowance of establishment	..	40,145					17,602	
POSTAGE CHARGES.								
Service postage stamps	.....	3,545					277	
Total	. ...	2,61,000	2,00,000	2,35,000	.....	3,20,000	1,02,784	

T. Y.—Reg. No. 11913—18-2-79.

FINANCIAL DEPARTMENT.

FINANCE.

CALCUTTA, THE 17TH FEBRUARY 1879.

RESOLUTION.

READ—

Endorsement from the Accountant-General, No. 2264C., dated 4th February 1879, submitting the budget estimate of receipts and expenditure under the head of "Assessed Taxes" for the year 1879-80.

THE only receipts under this head are those due to the license tax under Act I (B.C.) of 1878. The Accountant-General has estimated the receipts at Rs. 26,55,000 for 1879-80 as against the estimate of Rs. 23,50,000 for the current year. It is difficult at the present time to form an accurate estimate of the receipts under the Act; the latest information received from the Board of Revenue shows that the amount payable on account of the present year will probably be Rs. 26,00,000, but it cannot be expected that the whole amount will be collected during the year. The regular estimate of receipts will be Rs. 24,35,000, or Rs. 1,65,000 less than the amount which may fairly be expected to be ultimately collected on account of, though not within, the year, and the estimate for next year will be Rs. 27,65,000, or Rs. 1,65,000 in excess of the amount payable for the year.

2. The expenditure has been estimated by the Accountant-General at Rs. 2,61,000 for 1879-80 as against the budget estimate of Rs. 2,35,000 and a regular estimate of Rs. 2,00,000 for 1878-79. The expense of working the Act during next year will be considerably less than the cost incurred in the current year, but both the budget estimate and the proposed regular estimate of the current year are very low, and the regular estimate is now fixed at Rs. 3,20,000, and the estimate for next year at Rs. 2,00,000.

ORDER.—Ordered, that a copy of this Resolution, together with a copy of the estimate, be forwarded to the Secretary to the Board of Revenue and the Accountant-General for information.

By order of the Lieutenant-Governor of Bengal,

D. BARBOUR,

Offg. Secretary to the Government of Bengal.

Nos. 574-75.

COPY forwarded to

By order of the Lieutenant-Governor of Bengal,

RAJENDRA NATH MITRA,

Asst. Secretary to the Govt. of Bengal.

CALCUTTA,
The 17th February 1879.

S. J. D'S.—Reg. No. 11914—18-2-79.

Bengal, Provincial Services Budget Estimate of Receipts for 1879-80.

No. 2277C, dated Calcutta, the 7th February 1879.

Memo. by—J. Westland, Esq., Accountant-General, Bengal.

Forwarded to the Secretary to the Government of Bengal, Financial Department.

6.—Provincial Rates.

Revenue and Receipts.	Budget estimate, 1879-80.	Sanctioned estimate, 1879-80.	Budget estimate. 1878-79.	Actuals, 1877-78.	Regular estimate, 1878-79.	Actuals for six months, 1878-79.	Explanatory Remarks.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
PUBLIC WORKS CESS UNDER ACT ACT 11 (B.C) OF 1877.							
Cess on Lands	33,27,000	33,27,000	34,50,000	21,05,038	.....	16,04,743	Board's estimate based on the quarterly returns submitted by district officers, showing the demand of the cess on lands and mines for the year 1877-78, and on the assumption that the cess will continue to be levied at the maximum rate. 5 per cent. has been deducted for short collection on account of remissions and irrecoverable demands.
Cess on Mines, Railways, &c.						11,254	
Tax on Houses						56,738	
Miscellaneous						423	
Total ...	33,27,000	33,27,000	34,50,000	21,05,038	34,50,000	16,73,158	
POUNDS UNDER ACT I OF 1871.							
Fees on stray cattle	2,75,000	2,75,000	2,53,573	2,81,639	.....	1,70,622	Local estimates based generally on the actuals of the past year.
Proceeds of unclaimed stray cattle ...	40,000	[illegible]	46,382	34,942	.....	18,879	
Miscellaneous	2,000	[illegible]	45	3,250	.....	779	
Total ...	3,17,000	3,17,000	3,00,000	3,19,831	3,20,000	1,90,280	
PLEADERSHIP EXAMINATION.							
Fees from Pleaders and Mukhtears ...	5,000	5,000	6,000	15,077	14,000	6,721	As estimated by the Secretary to the Board of Examiners for pleaders and mukhtears.
CIRCUIT HOUSES.							
Rent of circuit houses	6,800	6,800	6,615	6,072	.....	2,775	Local estimates.
Miscellaneous	600	600	785	360	.....	432	
Total ...	7,400	7,400	7,400	6,432	6,700	3,207	
STEAM BOILER INSPECTION UNDER ACT VI OF 1864 (B.C.)							
Fees for examination of steam boiler ...	12,000	12,000	12,000	10,535	10,000	5,010	
FERRIES.							
Receipts from ferries...	4,89,600	[illegible]	4,60,000	2,59,241	.....	2,41,735	As estimated by local officers who remark generally that as the ferries are leased out by public auction at the close of the financial year, it is difficult to make a very close estimate. The actuals for 1877-78 include only six months' receipts from ferries on local roads, the receipts of the first half-year (and the larger portion) being assigned to the District Road Committees.
Miscellaneous	1,000	[illegible]	1,021	198	.....	532	
Total ...	4,90,600	[illegible]	4,61,021	2,59,439	4,61,300	2,42,267	
PUBLIC WORKS DEPARTMENT.						Actuals of four months.	Estimates received from the Government of Bengal, Public Works Department.
Tolls and roads	10,000	[illegible]	10,000	19,155	.....	4,320	
Tolls on Nuddea rivers	3,13,000	[illegible]	2,80,000	3,24,940	.....	71,859	
Tolls on Calcutta and Eastern Canals ...	4,67,000	[illegible]	5,00,000	4,41,208	.....	95,798	
Strand Bank rents	45,000	[illegible]	45,000	61,595	.....	239	
Staging Bungalow Fees	11,000	[illegible]	11,000	13,916	.....	2,911	
Total ...	8,46,000	[illegible]	8,46,000	8,60,814	8,18,000	1,75,037	
Grand Total ...	50,05,000	50,05,000	50,82,421	35,77,166	50,80,000	22,95,680	

Bengal Provincial Services Budget Estimate of Receipts and Expenditure for 1879-80.

No. 2111C., dated Calcutta, the 7th January 1879.

Memo. by J. Westland, Esq., Accountant-General, Bengal.

Forwarded to the Secretary to the Government of Bengal, Financial Department.

GRANT 7.—CUSTOMS.

Revenues and Receipts.

Receipts	Budget estimate, 1879-80.	Sanctioned grants, 1879-80	Budget estimate, 1878-79.	Actuals, 1877-78.	Regular estimate, 1878-79.	Actuals for 6 months, 1878-79.	Explanatory Remarks.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Warehouse and wharf rent	8,500	8,500	8,000	11,003	7,000	1,386	
Miscellaneous.							
Fees for registering cargo-boats ..	*	.....	12,300	16,253	15,000	6,433	* The registration of cargo-boats is to be transferred to the Port Trust Commissioners from March 1879 under section 79, Act VIII of 1878. See Notification, Government of Bengal, dated 10th December 1878.
Confiscations and penalties ...	8,000	6,000	7,400	10,150	45,000	1,510	
Other items	35,500	35,500	30,300	37,623		16,720	A slight increase with reference to actuals.
Total Customs ..	52,000	50,000	58,000	75,029	67,000	26,049	

Net decrease in 1879-80—Rs. 6,000.

GRANT 9—CUSTOMS.

Expenditure.

	Budget estimate, 1879-80.	Sanctioned grants, 1879-	Budget estimate, 1878-79.	Increase	Decrease.	Actuals, 1877-78.	Regular estimate, 1878-79.	Actuals for 6 months, 1878-79.	Explanatory Remarks.
SEA CUSTOMS	Rs	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Salaries, Establishment, and Contingencies									
Calcutta ...	6,54,712	12	6,36,800	17,912	.....	6,76,964	6,50,000	3,62,806	
Chittagong	24,000	24,000	24,000	.....	.....	21,686	22,800	11,915	
Balasore	8,638	8,638	8,550	88	....	8,733	8,800	4,765	
Cuttack	7,000	7,000	7,800	.....	800	6,711	7,000	3,680	
Furreedpore	....	...	200	..	200	194	..	....	
Pooree . .	1,650	0	1,650	.	...	1,505	1,600	840	
Total Grant 9 ..	6,96,000	6,99,600	6,79,000	18,000	1,000	7,15,793	6,90,000	3,84,008	

Net increase in 1879-80—Rs. 17,000.

GRANT 9.—CUSTOMS—*continued.*

Number. 1878-79.	Number. 1879-80.	DETAIL.	Budget estimate, 1879-80. Rs.	Rs.	Sanctioned grants, 1879-80. Rs.	Rs.	Budget estimate, 1878-79. Rs.	Rs.	Actuals, 1877-78. Rs.	Rs.	Regular estimate, 1878-79. Rs.	Actuals for 6 months, 1878-79. Rs.	EXPLANATORY REMARKS.
		CALCUTTA.											
		Salaries.											
1	1	Collector	30,000		30,000		30,000		57,038			26,462	
1	1	Deputy Collector	14,400		18,000		14,400						
1	1	Assistant Collector	11,200		11,200		10,550						
			55,600		59,200		54,950		57,038				
		Deduct on account of Civil Service Annuity	1,776		1,776		1,776						
				53,824		57,424		53,174		57,038		26,462	
22	23	Appraising Establishment	86,316		86,316		85,453		81,287			47,364	Increase due to annual increments.
156	156	Clerks and servants ...	91,393		91,393		90,798		85,065			49,631	
9	9	Bonding establishment ...	8,556		8,556		8,336		8,075			4,823	
		Temporary establishment	800		800		800		88			.....	
				1,87,065		1,87,065		1,85,387		1,72,515		1,01,818	
		Preventive Establishment.											
1	1	Superintendent	9,725		9,725		9,128		8,694			6,455	Annual increments.
6	6	Inspectors	29,400		29,400		29,400		32,370			17,698	
137	137	Preventive Officers	2,73,000		2,73,000		2,73,000		2,57,292			1,51,655	
55	55	Clerks and servants ...	3,786		3,786		3,786		3,537			1,867	
153	153	Boat establishment ...	14,506		14,506		14,506		14,940			8,389	
		Temporary establishment...	36,000		36,000		36,000		67,474			17,221	
				3,66,417		3,66,417		3,65,820		3,84,307		2,03,285	
		Wharf Establishment.											
41	41	Wharf Officers	40,620		40,620		40,620		44,409			25,484	
41	41	Servants	3,056		3,056		3,056						
				43,676		43,676		43,676		44,409		25,484	
		Contingencies.											
		Petty construction and repairs	300		300		300		3			.....	
		Country stationery	120		120		120		118			56	
		Cost of land	.....		.....		.....		.....			.....	
		Office expenses and miscellaneous ...	6,814		6,814		7,714		4,767			3,635	
		Repair of Preventive Service boats ...	5,000		5,000		5,000		6,528			.....	
		Value of stores supplied	.....		.....		.....		51			.....	
		One-third freight on stores	.....		.....		.....		.....			3	
		Registration of cargo-boats	.....		.....		2,400		2,451			1,273	Registration of cargo-boats is to be transferred to the Port Trust Commissioners from March 1879 under section 79, Act VIII of 1879. See Notification, Government of Bengal, dated 10th December 1878.
		Charges under Act VI of 1863.											
		Rewards to informers	2,000		2,000		3,500		4,527			750	Payment of rewards on penalties and confiscations has been discontinued under orders of Government of Bengal, No. 1896, dated 3rd July 1878.
		Contingencies		14,234		14,234		19,034		18,445		5,717	
		Travelling allowances	200		200		200		102			.....	
		Purchase of service postage stamps ...	140		140		120		148			42	
				340		340		320		250		42	
				6,65,556		6,62,156		6,67,411		6,76,964			
		Deduct—Probable savings	.....	10,844		10,844		30,611		.....			Savings appear to have been over-estimated this year.
		Total Calcutta ...		6,54,712		6,51,312		6,36,800		6,76,964	6,50,000	3,62,808	
		CHITTAGONG.											
		Salaries.											
1	1	Collector	6,356		6,356		5,856		6,647			3,710	Annual increment.
1	1	Assistant	2,703		2,703		2,713						
				9,059		9,059		8,569		6,647		3,710	
		Establishment.											
26	26	Clerks and servants ...	4,452		4,452		4,450		4,337			2,343	
		Temporary establishment	200		200		250		46			89	
9	9	Boat establishment ...	672		672		672		669			395	
				5,324		5,324		5,372		5,052		2,827	
		Preventive Establishment.											
3	3	Inspectors	2,880		2,880		2,880		2,856			1,680	
10	10	Preventive Officers ...	4,080		4,080		4,080		3,917			2,171	
2	2	Clerks	480		480		480		473			280	
14	14	Boat establishment ...	984		984		984		974			586	
		Temporary establishment	200		200		200		40			8	
				8,624		8,624		8,624		8,260		4,725	
		Wharf establishment ...	600		600		600		586			344	
				600		600		600		586		344	
		Contingencies.											
		Ground rent	156		156		236		293			14	Some land has been relinquished.
		Petty construction and repairs	250		250		109		95			24	A large provision necessary, as under the new rules of the Public Works Department all petty repairs must be executed by civil officers.
		Country stationery	50		50		60		42			27	
		Office expenses and miscellaneous ...	217		217		250		319			175	
		Charges under Act VI of 1863.											
		Rewards to informers	210		210		100		375			.....	
		Contingencies and miscellaneous ...	.....		.....								
				883		883		755		1,034		241	
		Travelling allowances	60		60		60		67			56	
		Purchase of service postage stamps ...	50		50		20		40			12	
				110		110		80		107		68	
				24,600		24,600							
		Deduct—Probable savings	.....	600		600							
		Total Chittagong ...	.....	24,000		24,000		24,000		21,686	22,600	11,915	

GRANT 9.—CUSTOMS—*concluded.*

Number 1878-79	Number 1879-80	DETAIL.	Budget estimate, 1879-80.		Sanctioned grants, 1879-80.		Budget estimate, 1878-79.		Actuals, 1877-78.		Regular estimate, 1878-79.	Actuals for 6 months, 1878-79.	EXPLANATORY REMARKS.
		BALASORE.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		Establishment.											
4	4	Clerks	1,920		1,920		1,920		1,809			1,175	
2	2	Servants	120		120		120		.....			.....	
		Temporary establishment...	.....		.....		.....		1,098			563	
7	7	Boat establishment ...	768	2,808	768	2,808	768	2,808		2,907		1,736	
19	19	Preventive establishment...	4,944	4,944	4,944	4,944	4,944	4,944	4,781	4,781		2,724	
												2,724	
		Contingencies.											
		Ground rent	.....		.....		.....		.....			.....	
		Petty construction and repairs	200		200		262		624			54	
		Cost of country stationery	36		36		36		24			12	
		Cost of land	.....		.....		.....		.....			.....	
		Office expenses and miscellaneous ...	300		300		150		273			180	Some record almirahs require to be purchased next year.
		Travelling allowances	.....		.....		.....		.....			19	
		Repair of Preventive Service boats ...	150		150		150		.....			.....	
		Charges under Act VI of 1863.											
		Rewards to informers	100		100		100		.....			.....	
		Contingencies and miscellaneous	.....	786	.....	786		698		921			
		Postage Charges.										265	
		Purchase of service postage stamps ...	100		100		100		124			40	
				100		100		100		124		40	
		Total Balasore ...		8,638		8,638		8,550		8,733	8,800	4,765	
		CUTTACK.											
		Establishment.											
1	1	Superintendent of Customs	1,800		1,800		1,800		1,546			1,500	
1	1	Assistant	1,200		1,200		1,200		3,353			1,231	
9	9	Clerks and servants ...	2,304		2,304		2,304		863			480	
8	8	Boat establishment ...	960		960		960		.....			.....	
		Temporary establishment ..	.....		.....		.....		.....			.....	
		Bonding establishment ...	.....	6,264	.....	6,264	.....	6,264		5,762		3,211	
2	2	Preventive establishment	840	840	840	840	840	840	763	763		420	
												420	
		Contingencies.											
		Ground rent	14		14		14		.....			.....	
		Petty construction and repairs	100		100		100		.....			.....	
		Cost of land	.....		.....		.....		.....			.....	
		Office expenses and miscellaneous ...	112	226	112	226	552	666	108	108		24	The boat belonging to the Preventive establishment will not require repairs next year.
												24	
		Travelling allowances	.....		.....		.....		43			.....	
		Purchase of service postage stamps ...	30	30	30	30	30	30	35	78		25	
												25	
		Deduct—Probable savings	.....	7,360 360		7,360 360							
		Total Cuttack ...		7,000		7,000		7,800		6,711	7,000	3,680	
		FURREEDPORE.											
		Bonding establishment	.....		.....	.....	200		194		.....	.....	The cost of this establishment is not to form a charge against Government, being recovered in advance from the salt contractors. See letter from Government, Bengal, No. 175T., dated 8th May 1878.
		Total Furreedpore ...	.....	.....	.....	.....	.....	200	.....	194			
		POOREE.											
		Establishment.											
1	1	Clerk	720		720		720		720			420	
8	8	Preventive establishment	720	1,440	720	1,440	720	1,440	720	1,440		420	
												840	
		Contingent Charges.											
		Ground rent	.....		.....		.....		.....			.....	
		Petty construction and repairs	60		60		60		.....			.....	
		Office expenses and miscellaneous ...	85		85		65		40			.....	
		Repair of Preventive Service boat ...	.....	145	.....	145	.....	125	.....	40		.....	
		Travelling allowances	40	40	40	40	60	60	.....	.....			
		Postage Charges.											
		Purchase of service postage stamps ...	25	25	25	25	25	25	25	25			
		Total Pooree ...	.....	1,650	.....	1,650	.....	1,650	.....	1,505	1,600	840	

S. J. D'S.—Reg. No. 10974—27-1-79.

FINANCIAL DEPARTMENT.

FINANCE.

CALCUTTA, THE 25TH JANUARY 1879.

RESOLUTION.

READ—

Endorsement from the Accountant-General, No. 2111C., dated 7th January 1879, forwarding the Budget Estimate of Provincial receipts and expenditure of the Customs Department for the year 1879-80.

Receipts.—The Accountant-General estimates the receipts for the year 1879-80 at Rs. 52,000, against the estimate of Rs. 58,000 for the current year, showing a decrease of Rs. 6,000 as detailed below:—

	1879-80.	1878-79.
Warehouse and wharf rent	8,500	8,000
Fees for registering cargo-boats	.....	12,300
Confiscations and penalties	8,000	7,400
Other items	35,500	30,300
Total ...	52,000	58,000

The decrease is chiefly due to the exclusion from next year's budget of the fees for the registration of cargo-boats in Calcutta, the duty of registration having been transferred to the Port Commissioners under the provisions of section 79 of Act VIII of 1878. The receipts from "confiscations and penalties" have been estimated by the Accountant-General at Rs. 8,000, but considering that the Government of India have enjoined great moderation in the imposition of fines, and that the actuals for the first six months of the current year amounted only to Rs. 1,510, the Lieutenant-Governor is of opinion that the Accountant-General's estimate is too high, and it will be reduced to Rs. 6,000. The estimate of receipts for 1879-80 will therefore stand at Rs. 50,000.

2. *Expenditure.*—The estimate of expenditure for 1879-80 amounts to Rs. 6,96,000, against Rs. 6,79,000 for the current year, showing an increase of Rs. 17,000, as will be seen from the following table:—

	1879-80.	1878-79.
Calcutta Custom House	6,54,712	6,36,800
Chittagong "	24,000	24,000
Balasore "	8,638	8,550
Cuttack "	7,000	7,800
Furreedpore "	.....	200
Pooree "	1,650	1,650
Total ...	6,96,000	6,79,000

The increase is chiefly due to the deduction of Rs. 10,844 only from the gross estimate for Calcutta for 1879-80 on account of probable savings, whereas Rs. 30,611 was deducted on this account from the gross estimate of the current year. The estimate of savings in 1878-79, is shown to have been too high by the fact that the Regular Estimate of the year exceeds the Budget Estimate by Rs. 11,000. The net estimated expenditure in Calcutta during 1879-80 stands at Rs. 6,54,712, against Rs. 6,36,800 for the current year, showing a difference of Rs. 17,912. This difference, with an increase of Rs. 88 in Balasore and a decrease of Rs. 1,000 in Cuttack and Furreedpore, makes up the difference of Rs. 17,000 between the total estimates for 1879-80 and 1878-79.

The sum of Rs. 3,600 must also be added to meet the increase of the Deputy Collector's salary during next year; the estimate for 1879-80 will therefore stand at Rs. 6,99,600.

ORDER.—Ordered, that a copy of the above Resolution, with a copy of the Budget Estimate, be forwarded to the Secretary to the Board of Revenue, to the Accountant-General, and to the Revenue Department of this Office for information.

By order of the Lieutenant-Governor of Bengal,

D. BARBOUR,

Offg. Secy. to the Govt. of Bengal.

Nos. 265-67.

COPY forwarded to

By order of the Lieutenant-Governor of Bengal,

RAJENDRA NATH MITRA,

Asst. Secy. to the Government of Bengal.

CALCUTTA,
The 25th January 1879.

S. J. D'S —Reg. No. 10883—27-1-79.

Bengal Provincial Services Budget Estimate of Receipts for 1879-80.

No. 2150C, dated Calcutta, the 15th January 1879.

Memo. by—J. Westland, Esq., Accountant-General, Bengal.

Forwarded to the Secretary to the Government of Bengal, Financial Department.

Government of Bengal, Civil Estimate, from 1st April 1879 to 31st March 1880.

Grant 8.—Salt.

Revenues and Receipts.	Budget estimate, 1879-80.	Sanctioned estimate, 1879-80.	Budget estimate, 1878-79.	Actuals, 1877-78.	Regular estimate, 1878-79.	Actuals for six months, 1878-79.	Explanatory Remarks.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Rent of ware-houses	1,05,000	1,05,000	1,80,000	1,69,194	1,00,000	48,964	Large clearances from the golahs whilst very little salt is being bonded. The local estimate for 1878-79, Rs. 1,55,000, was raised by Government to Rs. 1,80,000.
FINES AND FORFEITURES.							
Rowanna and attrafee fees	29,000	29,000	29,000	28,131	28,000	14,695	
Other fees and fines	10,000	10,000	12,000	10,735	10,000	4,715	Under orders of Comptroller-General salt fines judicially inflicted are to be credited to Law and Justice.
MISCELLANEOUS.							
Sale proceeds of confiscated salt...	500	500	.....	.....	} 500	280	Formerly taken under the Salt Reward Fund, now abolished.
Ditto of ditto articles	100	100	.....	.....			
Miscellaneous	2,400	2,400	2,000	(a.) 64,348	4,500	8,253	Of this Rs. 6,032 represents recovery on account of excise establishments which will be transferred by deduction from charges on receipt of the necessary information.
Total ...	1,47,000	1,47,000	2,23,000	2,72,408	1,43,000	76,907	

Net decrease in 1879-80—Rs. 76,000.

(a.)—This includes Rs. 58,374, balance of Salt Reward Fund transferred to this head.

Bengal Provincial Services Budget Estimate of Expenditure for 1879-80.

Government of Bengal, Civil Estimate, from 1st April 1879 to 31st March 1880.

Grant 10.—Salt.

Numbers. 1878-79.	Numbers. 1879-80.	Expenditure.	Budget estimate, 1879-80.		Sanctioned grant, 1879-80.		Budget estimate, 1878-79.		Actuals, 1877-78.		Regular estimate, 1878-79.	Actuals for six months, 1878-79.	Explanatory Remarks.
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs	Rs.	Rs.	
		SALARIES, ESTABLISHMENTS AND CONTINGENCIES.											
		Salary.											
1	1	Superintendent...	9,000	9,000	9,000	9,000	9,000	9,000	9,000	9,000	9,000	4,500	
		Establishment.											
1	1	Preventive Inspector... ...	1,800		1,800		1,800		1,800			1,050	
2	4	Intendants	7,920		7,920		6,600		4,919			4,620	Includes the two clerks hitherto entered under bonding establishment.
24	24	Clerks	9,285		9,285		9,183					7,595	Biennial increase of clerks.
51	61	Servants	3,936		3,936		3,936		16,388			.....	Transferred to the head of "Intendants."
2	...	Bonding establishment* ...	.....		.....		1,300					176	
		Boat establishment	480		480		480		80			280	
		Temporary establishment ...	30		30		600		1,214			.....	
				23,451		23,451		23,899		24,401	24,000	13,721	By the introduction of a rate under Act VI of 1878 (B.C.) in Howrah for clearing necessaries, the separate establishment maintained at the Sulkea golahs has been dispensed with, and the pay of the temporary sweepers retained is taken under office expenses and miscellaneous.
		Salt preventive establishment in Orissa ...	33,971	33,971	33,971	33,971	.....	.....	.....	.....	15,000	13,222	This is a new charge for excise establishment at the salt works and warehouses in Orissa, formerly borne by the manufacturers, now transferred to Government under orders of Government of India, Revenue Department, No. 177B, dated 16th August 1877. The figures for 1879-80 are those of the local officers, as passed by Board, there being no fixed scale, and the expenditure is proceeding with reference to letter from Government of Bengal, No. 767, dated 25th February 1878.
		Contingencies.											
		Scales and weights	3,000		3,000		4,000		2,241			1,003	
		One-third freight on stores	.....		.....		.....		.....			.....	
		Office and house-rent	121		121		121		120			12	
		Country stationery	748		748		216		198			236	
		Law charges	350		350		400		.....			.....	
		Miscellaneous and office expenses	994		994		1,054		2,955			752	
		Petty construction and repairs	1,550		1,550		1,900		865			4	
		Cost of land	.....		.....		.....		.....			.....	
		Rewards to informers	3,410	10,173	3,410	10,173	.....	7,691	.....	6,379	8,700	440 / 2,447	Formerly shown under Salt Reward Fund, now abolished.
		Travelling allowances	10		10		30		10			.....	
		Commission to Bill Collector	.....	10	.....	10	.....		66			.....	
		Postage Charges.											
		Purchase of service postage stamps ...	395	395	395	395	380		305		300	163	
			77,000		77,000	77,000	41,000		40,161		57,000	34,053	
		Deduct probable savings ...	.....	77,000	.....	.....	1,000	40,000	.....	40,161	.....	.....	
						77,000					57,000	34,053	
		INLAND CUSTOMS ESTABLISHMENT, BEHAR.											
		Establishment.											
20		Clerks					5,040						
63		Servants and guards					4,536						
								9,576					
		Preventive Establishment.											
7		Superintendents, including horse allowance					19,320						
9		Patrols and Deputy Inspectors					5,640						
30		Preventive Officers					4,320						
20		Mooshriffs					98,031						
		Servants and guards					.....	1,27,311					

* Transferred to the head of "Intendants."

GRANT 10.—SALT.—*Continued.*

EXPENDITURE.	Budget estimate, 1879-80.		Sanctioned grant, 1879-80.		Budget estimate, 1878-79.		Actuals, 1877-78.		Regular estimate, 1878-79.	Actuals for six months, 1878-79.	EXPLANATORY REMARKS.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
INLAND CUSTOMS ESTABLISHMENT, BEHAR.—*Continued.*											
Contingent Charges.											
Office expenses					500						
Miscellaneous, including rewards and pay to sick peons in hospital					1,171						
Salt reward fund...					.....						
					1,671						
Travelling allowances					202						
Service postage stamps...					240						
					2,113						
					1,39,000						
Deduct probable savings ...					9,000						
Total, Salaries, &c. ...					1,30,000						
					1,30,000	40,000					
Total, Grant 10						1,70,000					

Net increase in 1879-80, Rs.

T. Y.—Reg. No. 11147—30-1-79.

FINANCIAL DEPARTMENT.

FINANCE.

CALCUTTA, THE 28TH JANUARY 1879.

RESOLUTION.

READ—

Endorsement No. 2150C, dated 15th January 1879, from the Accountant-General, submitting the budget estimate of provincial receipts and expenditure of the Salt Department for the year 1879-80.

RECEIPTS.

Of the revenue derived from "Salt" the receipts on account of "Rents of Warehouses," "Fines and Forfeitures," and "Miscellaneous" were made over to the Government of Bengal by the Supreme Government for an annual payment of Rs. 2,20,000. The following table shows the Accountant-General's estimate of revenue under these heads for 1879-80, as compared with the estimate for 1878-79:—

			1879-80.	1878-79.
Rents of Warehouses	...	...	1,05,000	1,80,000
Fines and Forfeitures	...	...	39,000	41,000
Miscellaneous	...	...	3,000	2,000
	Total	...	1,47,000	2,23,000

The estimate for next year falls short of that of the current year by Rs. 76,000. This decrease is due chiefly to a falling-off in warehouse rents, in consequence of there being large clearances from the salt golahs, while very little salt is being bonded. Considering that salt is for the present kept for the most part on ship-board, and that there will be no bonding of salt to any considerable extent till freights rise, of which there appears little immediate prospect, the Lieutenant-Governor allows the Accountant-General's figures to stand.

EXPENDITURE.

2. The expenditure on account of "Salaries," "Establishments," and "Contingencies" of the Salt Department was made over to Provincial services with an annual grant of Rs. 39,000 from the Imperial exchequer. This grant was subsequently raised by the Government of India to Rs. 40,800 to meet the charge on account of the pay of the Salt Inspector of Balasore. The estimate submitted by the Accountant-General provides for an expenditure of Rs. 77,000 for 1879-80, showing an increase of Rs. 37,000 over the estimate for 1878-79, and of Rs. 36,200 over the grant made by the Government of India. This increase is principally on account of the cost of the salt preventive establishments in Orissa, which was formerly borne by the salt manufacturers, but has now been transferred to Government. In view of the promise held out by the Government of India to sanction an additional grant at the end of the current year to cover the cost to Provincial revenues on account of these establishments, the Lieutenant-Governor accepts the Accountant-

General's estimate, and the grant for 1879-80, as compared with that for 1878-79, will be as follows :—

	1879-80. Rs.	1878-79. Rs.
Superintendent	9,000	9,000
Preventive Inspector	1,800	1,800
Intendants	7,920	6,600
Clerks	9,285	9,183
Servants...	3,936	3,936
Bonding establishment	.....*	1,200
Boat establishment	480	480
Temporary establishment	30	600
Salt preventive establishment in Orissa ...	33,971	.....
Contingencies	10,173	7,691
Travelling allowances	10	30
Postage stamps	395	380
	77,000	41,000
Deduct probable savings ...	.....	1,000
Total ...	77,000	40,000

* Transferred to the head of "Intendants."

ORDER.—Ordered, that a copy of the above Resolution, with a copy of the budget estimate, be forwarded to the Secretary to the Board of Revenue, to the Accountant-General, and to the Revenue Department of this office for information.

By order of the Lieutenant-Governor of Bengal,

D. BARBOUR,

Offg. Secretary to the Govt. of Bengal.

Nos. 289-91.

COPY forwarded to

By order of the Lieutenant-Governor of Bengal,

RAJENDRA NATH MITRA,

Asst. Secretary to the Govt. of Bengal.

CALCUTTA,
The 28th January 1879.

T. Y.—Reg. No. 11146—30-1-79.

Bengal Provincial Services Budget Estimate of Receipts for 1879-80.

No. 2178C, dated Calcutta, the 18th January 1879.

Memo.—By J. Westland, Esq., Accountant-General, Bengal.

Forwarded to the Secretary to the Government of Bengal, Financial Department.

Grant 10.—Stamps.

Revenue and Receipts.	Budget estimate, 1879-80.	Sanctioned estimate, 1879-80.	Budget estimate, 1878-79.	Actuals, 1877-78.	Regular estimate, 1878-79.	Actuals for six months, 1878-79.	Explanatory Remarks.
SALE OF GENERAL STAMPS.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
One-anna stamps for receipts and cheques	2,30,000		28,00,000	2,20,353	.....	1,01,024	Certificate stamps have been transferred to this head from Court Fees Stamps under orders of the Board of Revenue. The Collector's estimates are generally based upon actuals of the past and first part of the present year. The Collector of Calcutta has also increased his estimate with reference to the contemplated revision of the Stamp Law.
Bills of Exchange or Hoondies	1,04,000			1,10,812	.....	50,673	
Other general stamps	26,41,000			23,62,059	.....	12,86,951	
Total ...	29,75,000		28,00,000	26,93,224	27,40,000	14,38,648	
SALE OF COURT FEES STAMPS ...	76,27,000		71,75,000	79,48,581	72,43,000	42,01,148	These are Collector's figures as passed by Board. They are generally explained to be based on actuals of the past year, but allowance does not appear to have been made for special receipts under the Land Registration Act which will not recur. Allowing for transfer of certificate stamps to the head of general stamps, Rs. 74,00,000 would seem to be quite sufficient.
SALE OF PLAIN PAPER FOR COURT FEES STAMPS	1,51,000		1,45,000	1,52,932	1,48,000	83,530	
DUTY ON IMPRESSING DOCUMENTS	4,000		7,000	3,405	19,000	1,980	The Courts had generally refused to receive insufficiently stamped documents. The estimate for 1878-79 was raised by Government from Rs. 5,500 to Rs. 7,000.
FINES AND PENALTIES	15,000		21,000	14,198		9,180	The same remark applies to this head, the estimate having been increased by Government.
MISCELLANEOUS	2,000		2,000	2,167		420	
	1,07,74,000	1,07,00,000	1,01,50,000	1,08,14,507	1,01,50,000	57,34,924	

Net increase in 1879-80—Rs. 0,24,000.

Bengal Provincial Services Budget Estimate of Expenditure for 1879-80.

Grant 10.—Stamps.

Expenditure.	Budget estimate, 1879-80.	Sanctioned grant, 1879-80.	Budget estimate, 1878-79.	Actuals, 1877-78.	Regular estimate, 1878-79.	Actuals for six months, 1878-79.	Explanatory Remarks.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Superintendence	69,000	69,000	70,932	67,130	67,000	37,414	
Charges for the sale of General Stamps ...	79,000	79,000	76,000	77,109	80,000	42,237	
Charges on sale of Court Fees Stamp ...	99,000	96,000	89,000	94,793	86,000	49,547	
Discount on sale of plain paper ...	9,000	9,000	9 000	8,696	9,000	5,237	
Total ...	2,56,000	2,53,000	2,44,932	2,47,728	2,42,000	1,34,435	

Net increase in 1879-80—Rs. 11,068.

Detail.	Numbers. 1878-79.	Numbers. 1879-80.	Budget estimate, 1879-80.		Sanctioned grant, 1879-80.		Budget estimate, 1878-79.		Actuals, 1877-78.		Regular estimate, 1878-79.	Actuals for six months, 1878-79.	Explanatory Remarks.
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
SUPERINTENDENCE.													
Salaries.													
Superintendent of Stationery and Stamps	1	1	.....	18,000	.....	18,000	.....	18,000	.....	18,000	.....	9,000	
Establishment.													
Head Assistant	1	1	4,800		4,800		4,800		.....		.....	.....	Vacancies filled up on minimum pay of grades.
Storekeeper	1	1	8,400		8,400		8,400						
Clerks	50	50	23,976		23,976		24,128						
Servants	23	23	2,004		2,004		2,004						
				39,180		39,180		39,332		40,975			
											.....	23,533	
Contingencies.													
Freight and packing charges			3,300		3,300		3,100		3,307		.....	1,863	The provision for 1878-79 was increased in consequence of two years' supply of stamps being expected from England.
One-third freight on Europe stores ...			2,000		2,000		2,000		152		.....	631	
Miscellaneous			2,520		2,520		3,500		1,561		.....	683	
				7,820		7,820		8,600		5,020		3,177	
Postage Charges.													
Purchase of service stamps			.....	4,000		4,000	.....	5,000	.....	3,135	.....	1,704	Reduced with reference to actuals.
Total, Superintendence ...			.....	69,000		69,000		70,932		67,130	67,000	37,414	
CHARGES FOR THE SALE OF GENERAL STAMPS.													
Establishment.													
Clerks	16	16	7,248		7,248		7,264		10,416		.....	6,011	
Servants	12	12	1,032		1,032		1,032						
				8,280		8,280		8,296		10,416			
											.....	6,011	
Discount on sale of Stamps			65,400		65,400		62,344		62,931		.....	34,093	The increase is to provide for discount on sales in Calcutta on abolition of the salaried vendors.
Contingencies and miscellaneous ...			4,960		4,960		5,000		3,590		.....	2,049	
				70,360		70,360		67,344		66,521			
											.....	36,142	
Postage Charges.													
Purchase of service stamps			.....	360		360	.....	360	.....	172	.....	84	
Total, Charges on sale of General Stamps			.....	79,000		79,000		76,000		77,109	80,000	42,237	
CHARGES ON SALE OF COURT FEES STAMPS.													
Discount			98,952				83,276		94,746		.....	49,521	It is proposed to abolish the salaried vendors in Calcutta and allow discount on sales in lieu. The Collectors appear to have estimated for larger sales under discount than are warranted by past actuals, and a sum of Rs. 96,000 would seem sufficient including the new charge for Calcutta which is put down at Rs. 3,900.
Establishment for sale of Stamps ...			48				2,424		47		.....	26	
				99,000		96,000		85,700		94,793			
												49,547	
Fees to pleaders in pauper suits ...			.....			.....		3,300		.....	.....	.....	This charge has been transferred to Law and Justice under instruction of the Controller-General.
Total, Charges on sale of Court Fees Stamps				99,000		96,000		89,000		94,793	86,000	49,547	
DISCOUNT ON SALE OF PLAIN PAPER				9,000		9,000		9,000		8,696	.....	5,237	
Total, Discount on sale of plain paper				9,000		9,000		9,000		8,696	9,000	5,237	

T. Y.—Reg. No. 11102—30-1-79.

STAMP BUDGET, 1879-80.

FINANCIAL DEPARTMENT.

FINANCE.

CALCUTTA, THE 28TH JANUARY 1879.

RESOLUTION.

READ—

Memorandum No. 2178C, dated the 18th January 1879, from the Accountant-General, submitting the budget estimates of receipts and expenditure of the Stamp Department for 1879-80.

RECEIPTS.

THE total revenue from "Stamps" in 1877-78 amounted to Rs. 1,08,14,507, the budget estimate for the current year is Rs. 1,01,50,000, but the receipts for the first nine months of the year justify the expectation that the receipts for the whole year will not be less than Rs. 1,05,50,000, or Rs. 4,00,000 in excess of the original estimate; and this amount may be taken as the regular estimate for the year.

2. The Board have fixed the estimate for 1879-80 at Rs. 1,07,74,000. The details of this estimate are as follows:—

	Rs.	Rs.
General Stamps—		
One-anna Revenue stamps	2,30,000	
Bills of Exchange	1,04,000	
Other General Stamps	26,41,000	
		29,75,000
Court Fees Stamps		76,27,000
Sales of plain paper for Court-fee Stamps		1,51,000
Duty on impressing documents		4,000
Fines and penalties		15,000
Miscellaneous		2,000
Total ...		1,07,74,000

3. It is not improbable that the receipts in 1879-80 may amount to the full sum estimated by the Board; but it would be hazardous to assume that the rapid rate of increase of Stamp revenue during the last few years must continue, and the Lieutenant-Governor will not fix the estimate for 1879-80 at a higher figure than Rs. 1,07,00,000.

4. The following table compares the estimated expenditure for 1879-80 with the sanctioned grants for 1878-79 and the actuals of 1877-78:—

	Estimate, 1879-80.	Sanctioned grant, 1878-79.	Actuals, 1877-78.
	Rs.	Rs.	Rs.
Superintendence	69,000	70,932	67,130
Charges for the sale of General Stamps...	79,000	76,000	77,109
Ditto ditto of Court Fee Stamps	99,000	89,000	94,793
Discount on sales of plain paper ...	9,000	9,000	8,696
Total ...	2,56,000	2,44,932	2,47,728

5. The provision of Rs. 69,000 for "Superintendence" is accepted. The increase under the head of "Charges for the sale of General Stamps" is due to increased provision of discount on account of the abolition of salaried vendors. The charges on account of "Fees to pleaders in pauper suits," which were formerly shown under the head of "Charges for the sale of Court-fee Stamps" are now adjusted under "Law and Justice." The establishment for the sale of stamps in Calcutta has also been abolished, so that the principal charge under the head of "Charges for the sale of Court-fee Stamps" is on account of "Discount on sales." The proposed estimate under this head is Rs. 99,000 as against an estimate of Rs. 89,000 for the current year and an actual expenditure of Rs. 94,793 in 1877-78. The Accountant-General, however, would reduce the estimate to Rs. 96,000, and this provision seems ample, as the receipts of 1877-78 were, owing to exceptional circumstances, unusually high.

6. The charge on account of "Cost price of Stamps supplied to Collectors for sale" will not appear in the Stamp budget in future, and no provision on this account is made for 1879-80.

The total grant for the year will stand as follows :—

	Grant. 1878-79. Rs.	Sanctioned grant. 1879-80. Rs.
Superintendence	70,932	69,000
General Stamps	76,000	79,000
Court Fee Stamps	89,000	96,000
Discount on sales of plain paper... ...	9,000	9,000
Total ...	2,44,932	2,53,000

The regular estimate of expenditure for the current year is fixed at Rs. 2,60,000.

ORDERED, that a copy of this Resolution, with a copy of the estimate, be forwarded to the Accountant-General and the Board of Revenue for information.

By order of the Lieutenant-Governor of Bengal,

D. BARBOUR,

Offg. Secretary to the Govt. of Bengal.

Nos. 280-81.

COPY forwarded to

By order of the Lieutenant-Governor of Bengal,

RAJENDRA NATH MITRA,

Asst. Secretary to the Govt. of Bengal.

CALCUTTA,
The 28th January 1879.

T. Y.—Reg. No. 11101—30-1-79.

ADMINISTRATION BUDGET, 1879-80.

No. 2043C, dated Calcutta, the 20th December 1878.

Memo. by J. Westland, Esq., Accountant-General, Bengal.

Forwarded to the Secretary to the Government of Bengal, Financial Department.

Grant 16.—Administration.

	Budget estimate, 1879-80.	Sanctioned grants in round numbers, 1879-80.	Budget estimate, 1878-79.	Increase.	Decrease.	Actuals, 1877-78.		Regular estimate, 1878-79.	Actuals for 5 months, 1878-79.	Explanatory Remarks.
	Rs.	Rs.	Rs.	Rs.	Rs.	Imperial. Rs.	Provincial. Rs.	Rs.	Rs.	
Salary of Lieutenant-Governor	96,000	96,000	96,000	.....	.....	.....	96,000	1,04,500	48,521	
Staff and household of ditto	34,500	34,500	27,500	7,000	.....	.....	25,196	35,000	21,616	
Tour expenses	27,000	59,000	27,000	.....	.....	.....	53,805	53,000	18,860	
Legislative Council	24,600	24,600	25,600	.....	1,000	.....	24,487	24,500	9,752	
Civil Secretariat	3,89,383	3,89,383	3,94,000	.....	4,617	.....	3,78,190	4,00,000	1,68,675	
Board of Revenue	2,63,500	2,63,500	2,62,500	1,000	.....	.....	2,56,845	2,62,000	1,14,182	
Commissioners	4,52,800	4,52,800	4,53,400	.....	600	.....	4,56,598	4,66,000	1,91,351	
Provincial establishments in Imperial offices	31,217	31,217	29,000	2,217	.....	.....	30,955	30,000	12,367	
Total Grant 16 ...	13,19,000	13,42,000	13,15,000	10,217	6,217	.....	13,22,076	13,75,000	5,85,324	

Net increase in 1879-80—Rs. 4,000.

Detail.	Budget estimate, 1879-80.		Sanctioned grants, 1879-80.		Budget estimate, 1878-79.		Actuals, 1877-78.		Regular estimate, 1878-79.	Actuals for 5 months, 1878-79.	Explanatory Remarks.
LIEUTENANT-GOVERNOR.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Salary	1,00,000		1,00,000		1,00,000		96,000		1,04,500	48,521	
Less—Deduction on account of Civil Service Annuity ...	4,000		4,000		4,000		.....		.....	.....	
Sumptuary allowance	.....		.....		.....		.....		.....	.....	
Total Lieutenant-Governor...		96,000		96,000		96,000		96,000	1,04,500	48,521	
STAFF AND HOUSEHOLD OF THE LIEUTENANT-GOVERNOR.											
Numbers. 1878-79. 1879-80.											
Salary.											
1 Private Secretary, including military pay and house-rent ...	15,634		15,634		10,200		10,074	.....	.....	5,083	According to the salary of the present incumbent, who is a Staff Corps officer. No deduction to be made for Civil Service Annuity.
Less—Deduction on account of Civil Service Annuity ...	.....		.....		369		.....	.....	.....	.....	
Surgeon ...	.....		.....		.....		.....	.....	.....	.....	
		15,634		15,634		9,831					
Establishment.											
15 Establishment of the Private Secretary ...	5,160		5,160		5,160		4,284	.....	.....	4,529	
Establishment expenses at Rs. 500 per mensem	6,000		6,000		6,000		6,000	.....	.....		
.. Temporary establishment ...	.....		.....		.....		420	.....	.....	196	
		11,160		11,160		11,160					
Contingent Charges.											
Furniture allowance	3,000		3,000		3,000		3,000	.....	.....	11,000	
Contingencies and miscellaneous	3,000		3,000		3,000		544	.....	.....	678	
Cost of stores	.....		.....		.....		92	.....	.....	3	
Country stationery	.....		.....		.....		9	.....	.....	.....	
Maintenance of furniture in the Shrubbery at Darjeeling	1,200		1,200		.....		.....	.....	.....	.....	A new charge consequent on the purchase of a house for the residence of the Lieutenant-Governor.
		7,200		7,200		6,000					
Postage Charges.											
Purchase of service postage stamps	506		506		509		773	.....	.....	127	
Travelling allowances	.....		.....		.....		.....	.....	.....	.....	
		506		506		509					
Total Staff and Household, &c.		34,500		34,500		27,500		25,196	35,000	21,616	

GRANT 16—ADMINISTRATION—*continued.*

Detail.	Budget estimate, 1879-80.		Sanctioned grants, 1879-80.		Budget estimate, 1878-79.		Actuals, 1877-78.		Regular estimate, 1878-79.	Actuals for 5 months, 1878-79.	Explanatory Remarks.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
TOUR EXPENSES.											
Tour allowances							175			.....	
Travelling allowances							4,440			1,318	
Deputation allowances ...							5,506			1,246	The estimate under this head appears to be much too low, judging from the actuals of past years. The amount ought to be raised to Rs. 50,000 at least.
Contingencies and miscellaneous	27,000		50,000		27,000		43,349			16,296	
Value of medical stores ...							335			.....	
Service postage stamps ...							.....			.....	
Total Tour Expenses ...		27,000		50,000		27,000		53,805	53,000	18,860	
LEGISLATIVE COUNCIL.											
Numbers. 1878-79. 1879-80.											
Salary.											
1 1 Secretary ...	.....	12,000	.....	12,000	.....	12,000	.....	12,000		5,000	
Establishment.											
4 4 Clerks	8,340		8,340		8,340		9,873			3,990	
15 15 Servants ...	1,236	9,576	1,236	9,576	1,236	9,576		9,873			
Contingencies.											
Country stationery	824		824		824		994			176	
Contingencies and miscellaneous	900		900		1,900		689			586	Reduction made with reference to actuals.
Service postage stamps ...	1,300	3,024	1,300	3,024	1,300	4,024	931	2,614		.....	
Total Legislative Council ...		24,600		24,600		25,600		24,487	24,500	9,752	
CIVIL SECRETARIAT.											
Numbers. 1878-79. 1879-80.											
Salary.											
3 3 Secretaries ...	1,10,000		1,10,000		1,10,000		1,22,472			57,016	
2 2 Under-Secretaries	24,000		24,000		24,000						
1 1 Assistant Secretary	9,600		9,600		9,600		8,713			4,000	
	1,43,600		1,43,600		1,43,600			1,31,185			
Less—Deduction on account of Civil Service Annuity ...	5,360	1,38,240	5,360	1,38,240	5,360	1,38,240					
Establishment.											
2 ... Personal Principal Assistant Head Clerks ...	1,87,341		1,87,341		10,800		1,80,937			77,401	No numbers entered, or explanation given in the Secretariat Estimate.
Clerks					1,77,200						
Servants ...	6,756		6,756		6,666						
Temporary establishment ...	12,000	2,06,097	12,000	2,06,097	11,200	2,05,866	7,736	1,88,673		5,436	
Contingencies.											
Purchase of Books and Periodicals	1,000		1,000		1,000		3,948			2,662	
Subscriptions to Newspapers, Gazettes, &c.	1,200		1,200		1,260		504			234	
Office expenses and miscellaneous (including State contingencies)	13,058		13,058		17,894		24,560			7,734	The reason for this reduction is not stated, and is not borne out by actuals.
Petty construction and repairs	.....		.....		.....		2			66	A new charge raised under the rules of the Telegraph Department.
One-third freight on stores ...	788		788		.....		1				
Charge for maintenance of the telegraph lines from Belvedere to the Secretariat Offices	.....	16,946	.....	16,946	.....	20,154	.....	29,015			
Travelling Expenses.											
Travelling allowances ...	.....	.....	.....	.....	.....	.....	.....	57		1,044	
Postage Charges.											
Purchase of service postage stamps	.....	7,000	.....	7,000	.....	9,000	.....	8,472		4,343	A larger amount seems necessary under this head.
Total carried forward ...		3,68,283		3,68,283		3,73,260		3,57,402		1,59,936	

GRANT 16—ADMINISTRATION—*continued.*

Numbers 1878-79.	Numbers 1879-80.	DETAIL.	Budget estimate, 1879-80.		Sanctioned grants, 1879-79.		Budget estimate, 1878-79.		Actuals, 1877-78.		Regular estimate, 1878-79.	Actuals for 5 months, 1878-79.	EXPLANATORY REMARKS.
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward ...		3,68,283		3,68,283		3,73,260		3,57,402		1,59,936	
		TRANSLATOR'S DEPARTMENT.											
		Salary.											
1	1	Bengalee Translator and Librarian, including office and house rent	9,360		9,360		9,360		12,763			5,386	Annual increments.
4	4	Ooriya Translators	3,864	13,224	3,864	13,224	3,480	12,840		12,763			
		Establishment.											
		Library Establishment ...	2,940		2,940		2,940		7,225			2,925	
		Establishment for the supervision of the Native Press ...	4,392	7,332	4,392	7,332	4,390	7,330		7,225			
		Contingencies.											
		Miscellaneous	470		470		470		695			393	
		Purchase of service postage stamps	74	544	74	544	100	570	105	800		35	
		Total Civil Secretariat ...		3,89,383		3,89,383		3,94,000		3,78,190	4,00,000	1,68,675	
		BOARD OF REVENUE.											
		Salary.											
2	2	Members at Rs. 4,000 each per mensem ...	96,000		96,000		96,000		92,939			39,217	
1	1	Secretary ...	30,000		30,000		30,000		49,269			24,800	
1	1	Junior Secretary	21,600		21,600		21,600						
			1,47,600		1,47,600		1,47,600						
		Less—Deduction on account of Civil Service Annuity ...	5,904	1,41,696	5,904	1,41,696	5,904	1,41,696	.....	1,42,208			
		Establishment.											
96	96	Clerks	1,06,723		1,06,723		1,05,962		.....			45,534	Annual increments falling due next year.
70	70	Servants ...	5,592		5,592		5,592		1,05,063			1,035	
		Provincial establishment ...	2,500		2,500		2,500		.....			83	
		Temporary establishment ...	.....	1,14,815	.....	1,14,815	.....	1,14,054	2,524	1,07,527			
		Contingencies.											
		Office expenses and miscellaneous	3,429		3,429		3,440		4,020			1,976	
		Travelling allowances	1,000		1,000		1,000		946			626	
		Country stationery	500		500		500		283			99	
		Petty construction and repairs	60		60		60		1				
		Cost of stores	.....	4,989	.....	4,989	.....	5,000	18	5,268			
		Postage Charges.											
		Purchase of service postage stamps	.....	2,000	.....	2,000	.....	1,750	.....	1,842		813	
		Total Board of Revenue ...		2,63,500		2,63,500		2,62,500		2,56,845	2,62,000	1,14,183	

GRANT 16—ADMINISTRATION—*concluded.*

Numbers. 1878-79	Numbers. 1879-80	DETAIL.	Budget estimate, 1879-80.		Sanctioned grants, 1878-80.		Budget estimate, 1878-79.		Actuals, 1877-78.		Regular estimate, 1878-79.	Actuals for 5 months, 1878-79.	EXPLANATORY REMARKS.
		COMMISSIONERS.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		Salary.											
8	8	7 Commissioners at Rs. 2,916 each, and one at Rs. 2,500 per mensem ...	2,75,000		2,75,000		2,75,000		3,03,436		.....	1,28,206	
1	1	Ditto for Non-Regulation Provinces at Rs. 2,500 per mensem ...	30,000		30,000		30,000						
			3,05,000		3,05,000		3,05,000		3,03,436				
		Less—Deduction on account of Civil Service Annuity ...	12,200		12,200		12,200						
				2,92,800		2,92,800		2,92,800		3,03,436			
		Establishment.											
127	129	Clerks, Dufterdars, Sheristadars, and others	79,560		79,560		78,062		87,074		.....	36,616	Biennial increase. An additional clerk for Chota Nagpore by revision of English office—See letter from Government of Bengal, No. 236T, dated 13th May 1879, and a clerk for license tax work in the Patna Commissioner's office under Bengal Government order No. 3799, dated 29th August 1878.
157	149	Servants ...	9,960		9,960		10,440						Eight servants reduced in Chota Nagpore under orders quoted above.
		Temporary Establishment ...	500		500		500		171		.....	.....	
		Provincial Establishment ...	12,892		12,892		13,400		12,500		.....	4,075	The figures for 1878-79 included contingencies.
				1,02,912		1,02,912		1,02,402		99,745			
		Contingencies.											
		Ground rent	116		116		116		5,432		.....	2,245	Increase of rent for Dacca Commissioner's office—See letter from Government of Bengal, No. 4120, dated 8th December 1877, and house cess for Rajshahye.
		Office and house rent ...	5,271		5,271		4,980						
		Cost of country stationery ...	1,160		1,166		1,200		1,015		.....	302	
		Office expenses	8,360		8,360		8,661		9,404		.....	3,956	Small variations in the local estimates of the two years.
		Miscellaneous	2,999		2,999		3,481				.....		
		Petty construction and repairs	450		450		630		395		.....	1	
				18,356		18,356		19,068		16,246			
		Travelling Expenses.											
		Travelling allowances ...	.....		.....		.....		.....				
				32,282		32,282		32,500		31,180	.....	12,550	
		Postage Charges.											
		Purchase of service postage stamps	.....	6,450		6,450	.....		.....				
								6,630		5,991	.....	2,500	
		Total Commissioners ...	.....	4,52,800		4,52,800	.....	4,53,400	.....	4,56,598	4,66,000	1,91,361	
		PROVINCIAL ESTABLISHMENTS IN IMPERIAL OFFICES.											
		Office of Account and Audit	.....	31,217	.....	31,217	.....	29,000	.....	30,955	.....	12,367	Annual increase to clerks. A reduction of Rs. 4,000 was made by the Government of Bengal in the estimate for 1878-79, but the over estimate was Rs. 3,000 only.
		Total Provincial Establishments, &c.		31,217		31,217		29,000		30,955	30,000	.....	

C. E. G.—Reg. No. 10177—11-1-79.

FINANCIAL DEPARTMENT.

FINANCE—No. 5403.

CALCUTTA, THE 2ND DECEMBER 1878.

FROM BABOO RAJENDRA NATH MITRA,

Assistant Secretary to the Government of Bengal,

TO THE ACCOUNTANT-GENERAL.

SIR,

WITH reference to your letter No. 724C., dated the 18th ultimo, I am directed to forward herewith the Budget Estimate of expenditure of the Bengal Secretariat for 1879-80.

I have the honor to be,

SIR,

Your most obedient servant,

RAJENDRA NATH MITRA,

Asst. Secretary to the Govt. of Bengal.

J. B.—Reg. No. 9123—4-12-78.

Budget Estimate of Expenditure for the Bengal Secretariat for 1879-80.

Numbers.		Description of Items.	Actuals for 1877-78.	Sanctioned Grant for 1878-79.		Budget Estimate for 1879-80.	
1878-79.	1879-80			Details.	Totals.	Details.	Totals.
			Rs.	Rs.	Rs.	Rs.	Rs.
2	2	Secretaries at Rs. 3,333-5-4 each per mensem		80,000		80,000	
1	1	Financial Secretary at Rs. 2,500 „ ...		30,000		30,000	
2	2	Under-Secretaries at Rs. 1,000 each „ ...		24,000		24,000	
1	1	Assistant Secretary at Rs. 800 „ ...		9,600		9,600	
				1,43,600		1,43,600	
		Deduct subscriptions to Civil Service Annuity at 4 per cent.		5,360		5,360	
					1,38,240		1,38,240
		Establishment.					
		Assistants, including Registrars and Copyists.					
		Servants	1,76,774	1,88,000		1,87,341	
		Temporary Establishment	6,482	6,666		6,756	
			10,274	11,200		12,000	
					2,05,866		2,06,097
		Contingent Charges.					
		Purchase of Books and Periodicals	635	1,000		1,000	
		Subscriptions to Newspapers and Gazettes ...	591	1,260		1,200	
		Office expenses and Miscellaneous (including State contingencies)	16,521	17,894		14,000	
					20,154		16,200
		Travelling expenses					
		Postage Charges.					
		Service Postage Stamps	6,912		9,000		7,000
		Tour expenses			2,000		2,000
		Charges for the maintenance of the Telegraph lines from Belvedere to this Secretariat and the Public Works Department, Bengal				788	788
		Total ...	.....	.....	3,75,260	.....	3,70,325
		Net decrease ...	.....	.....	.....	.....	4,935

CALCUTTA,

The 27th November 1878.

RAJENDRA NATH MITRA,

Asst. Secy. to the Govt. of Bengal.

ADMINISTRATION BUDGET—1879-80.

FINANCIAL DEPARTMENT.

FINANCE.

CALCUTTA, THE 8TH JANUARY 1879.

RESOLUTION.

READ—

Memorandum No. 2043C, dated the 20th December 1878, from the Accountant-General, Bengal, submitting the Administration Budget for 1879-80.

THE estimate submitted by the Accountant-General provides for an expenditure of Rs. 13,19,000 during 1879-80. This expenditure may be compared as follows with the actuals of the past year and with the figures of the original and regular estimates for the current year :—

	Expenditure.
	Rs.
Accountant-General's estimate, 1879-80	13,19,000
Original estimate, 1878-79	13,15,000
Regular estimate, "	13,75,000
Actuals, 1877-78	13,22,076

2. The higher amount shown in the regular estimate is mainly due to the increased expenditure under the head "tour expenses." The grant under this head for the current year is Rs. 27,000, but it is expected that the expenditure will amount to Rs. 53,000. This excess of expenditure over the estimate is due to the omission in past years from the estimate of the tour expenses of the Secretariat. The actuals have consequently been largely in excess of the estimate. In future the estimate must provide for the whole of the expenditure. A provision of Rs. 27,000, the same as the grant for the current year, is made in the budget under this head for expenditure during 1879-80, but for the reasons already stated, the Lieutenant-Governor concurs with the Accountant-General in thinking that the provision should be raised to Rs. 50,000. The grant for 1879-80 will therefore stand at that amount.

3. The Accountant-General has provided a sum of Rs. 34,500, under the head of "Staff and household of the Lieutenant-Governor" for 1879-80, against Rs. 27,500 for 1878-79. The increase is chiefly owing to the higher rate of salary of the present incumbent of the office of Private Secretary. The estimate is accordingly passed.

4. The Accountant-General's estimates under the other heads are accepted and the grant for 1879-80 will be as follows :—

	Grant for 1878-79.	Accountant-General's estimate, 1879-80.	Sanctioned grant for 1879-80.
	Rs.	Rs.	Rs.
Salary of Lieutenant-Governor	96,000	96,000	96,000
Staff and household of Lieutenant-Governor ...	27,500	34,500	34,500
Tour expenses	27,000	27,000	50,000
Legislative Council	25,600	24,600	24,600
Civil Secretariat	3,94,000	3,89,383	3,89,383
Board of Revenue	2,62,500	2,63,500	2,63,500
Commissioners	4,53,400	4,52,800	4,52,800
Provincial establishment in office of Account and Audit	29,000	31,217	31,217
Total ...	13,15,000	13,19,000	13,42,000

ORDERED that a copy of the above resolution with a copy of the estimate be forwarded to the Accountant-General, to the Board of Revenue, to the Private Secretary to His Honor the Lieutenant-Governor, and to the Revenue, General, Judicial, Political, and Legislative Departments of this Government for information.

By order of the Lieutenant-Governor of Bengal,

D. BARBOUR,

Offg. Secy. to the Government of Bengal.

No. 73.

COPY forwarded to Accountant-General for information.

No. 74.

COPY forwarded to the Board of Revenue for information.

No. 75.

COPY forwarded to the Private Secretary to His Honor the Lieutenant-Governor for information.

No. 76.

COPY forwarded to the Revenue Department of this office for information.

No. 77.

COPY forwarded to the General Department of this office for information.

No. 78.

COPY forwarded to the Judicial Department of this office for information.

No. 79.

COPY forwarded to the Political Department of this office for information.

No. 80.

COPY forwarded to the Legislative Department of this Government for information.

By order of the Lieutenant-Governor of Bengal,

RAJENDRA NATH MITRA,

Asst. Secy. to the Government of Bengal.

CALCUTTA,
The 8th January 1879.

T. A. G.—Reg No. 10178—9-1-79

Bengal Provincial Budget-Estimate of Minor Departments for 1879-80.

No. 2152C., dated Calcutta, the 15th January 1879.

Memo. by—J. Westland, Esq., Accountant-General, Bengal.

Forwarded to the Secretary to the Government of Bengal, Financial Department.

Grant 17.—Minor Departments.

	Budget-estimate, 1879-80.	Sanctioned grant, 1879-80.	Budget-estimate, 1878-79.	Increase.	Decrease.	Actuals, 1877-78.	Regular estimate, 1878-79.	Actuals for 6 months, 1878-79.	Explanatory Remarks.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Examinations	800	800	1,000	.....	200	632	550	373	
Emigration	24,800	24,800	24,500	300	.....	23,820	24,000	11,702	
Cinchona Plantations	95,975	1,06,125	1,05,900	.....	9,925	89,891	89,000	41,653	
Donations to Scientific Societies, &c. ...	8,400	8,400	4,000	4,400	.....	8,001	8,800	6,200	
Public Exhibitions and Fairs	750	750	750	.....	.....	969	400	18	
Miscellaneous	.....	.....	2,000	.....	2,000	.....	.....	.....	
Model Farms—Provincial	.....	.....	.....	.....	.....	12,371	20	21	
Botanical and other public gardens	78,650	1,00,150	80,300	.....	1,650	76,102	85,000	30,156	
Provincial statistics	1,000	1,500	1,500	.....	500	10,495	3,000	2,292	
Registration of river-borne traffic	15,227	15,227	25,000	.....	9,773	28,519	20,000	9,180	
Provincial Museums	10,000	10,000	10,000	.....	.....	12,406	13,000	5,472	
Rents, rates, and taxes	1,258	1,258	550	708	.....	1,258	1,200	537	
Petty construction and repairs	140	140	500	.....	360	58	80	30	
Management of local funds	.....	.....	7,32,000	.....	.....	.....	.....	.....	
		2,6[illegible]							
Add for rounding...	.....	[illegible]							
Total Grant 17, Provincial ...	2,37,000	2,69,000	2,56,000	5,408	24,408	2,64,512	2,43,000	1,07,634	

Net decrease in 1879-80—Rs. 19,000.

Detail.	Budget estimate, 1879-80.		Sanctioned grants, 1879-80.		Budget-estimate, 1878-79.		Actuals, 1877-78.		Regular estimate, 1878-79.	Actuals for 6 months, 1878-79.	Explanatory Remarks.
EXAMINATIONS.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Central Examination Committee.											
Establishment, contingencies, and service postage	800		800		800		232			373	
Native Civil Service Examination fees ...	.....		.....		200		400			.....	
Total Examinations ...		800		800		1,000	632		550	373	
EMIGRATION.											
Numbers. 1879-79. / 1879-80. — Charges under Act XIII of 1864.											
Salaries.											
1 / 1 Protector of Emigrants, 3-5ths salary	9,504		9,504		9,504						
1 / 1 Personal Assistant, 3-5ths salary	2,736		2,736		2,592		14,770			6,648	Annual increment.
1 / 1 Medical Inspector	3,600		3,600		3,600						
		15,840		15,840		15,696		14,770		6,648	
Establishment.											
24 / 24 Establishment, 3-5ths charges	.....	6,652	.....	6,652	.....	6,652	.....	6,668		3,872	
Contingent Charges.											
Miscellaneous	852		852		784		783			324	Includes an allowance of Rs. 10 per mensem to a clerk in the 24-Pergunnahs Collectorate for emigration work.
Travelling allowance	.....		.....		.....		379			184	
House-rent	1,276		1,276		1,188		1,139			620	Municipal taxes not estimated this year.
		2,128		2,128		1,972		2,301			
Postage Charges.											
Purchase of service postage stamps ...	.....	180	.....	180	.....	180	.....	81		45	
Total Emigration ...	.....	24,800	.....	24,800	.....	24,500	.....	23,820	24,000	11,702	

GRANT 17.—MINOR DEPARTMENTS.—*(Continued.)*

Numbers 1878-79.	Numbers 1879-80.	DETAIL.	Budget-estimate, 1879-80.		Sanctioned grants, 1879-80.		Budget-estimate, 1878-79.		Actuals, 1877-78.		Regular-estimate, 1878-79.	Actuals for 6 months, 1878-79.	EXPLANATORY REMARKS.
		CINCHONA PLANTATIONS.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		PLANTATION ACCOUNT.											
		Salaries.											
1	1	Head Gardener (including pony allowance)	5,760		5,760		5,160						
1	1	Second Gardener	3,180		3,180		3,180		10,994			5,415	
2	2	Assistant Gardeners... ...	4,020		4,020		4,020						
1	1	European Assistant	2,400		2,400		2,400						
				15,360		15,360		14,760		10,994		5,415	
		Establishment.											
		Native Establishment for plantations	47,658		47,658		47,658		47,834			23,019	
		Temporary Establishment...	.....		.....		.....		150			.....	
				47,658		47,658		47,658		47,984		23,019	
		Contingent Charges.											
		House-rent for Superintendent at Darjeeling	2,025		2,025		2,025		.....			.....	The estimate of Cinchona Plantations has been sanctioned by the Government of Bengal, Financial (Agricultural), Department, in Resolution No. 5104, dated 15th November 1878.
		Packing, freight, &c., of bark to London for sale ...	.....		.....		5,000		.....			.....	
		Miscellaneous...	6,000		6,000		6,000		7,198			1,672	
		Petty construction and repairs	.....		.....		.....		2,075			456	
				8,025		8,025		13,052		9,273		2,128	
		Postage Charges.											
		Service postage stamps ...	.....	182	.....	182	.....	182	.....	236		20	
		MANUFACTORY ACCOUNT.											
		Salaries.											
1	1	Quinologist, including house allowance	.....	6,700	.....	6,700	.....	6,700	.....	7,267		4,185	
		Establishment.											
		Native establishment for the Quinologist	.....	2,500	.....	2,500	.....	2,500	.....	673		.....	
		Contingent Charges.											
		Laboratory and manufacturing charges ...	25,000		25,000		20,175		4,822			2,731	This estimate does not seem to be warranted by the facts of the past year. I have therefore in allowing it to stand deducted Rs. 10,450 from the whole estimate as probable savings.
		Chemicals and appliances for analysis ...	.....		.....		.....		526			.....	
		Additional appliances, shed, &c., for extended manufacture	.....		.....		.....		4,081			610	
		Miscellaneous	500		500		500		.....			3,218	
		Petty construction and repairs	.....		.....		100		2,603			.....	
		One-third freight on stores	.....		.....		.....		213			.....	
		Cost of medical stores	.....		.....		.....		209			.....	
				25,500		25,500		20,775		12,454		6,559	
		Travelling Expenses.											
		Travelling allowances...	300		300		300		.....			327	
		Postage stamps	200		200		.....		.....			.....	
				500		500		300				327	
				1,06,425		1,06,425		1,05,900				41,653	
		Deduct probable savings	.....	10,450	.....	.....	.....	.....	.....			.....	
		Total Cinchona Plantations ...	.....	95,957	.....	1,06,425	.....	1,05,900	.....	89,881	88,000	41,653	
		DONATIONS TO SCIENTIFIC SOCIETIES, &c.											
		Agri-Horticultural Society	.....	2,400	.....	2,400			.....	2,000		1,600	Sanctioned for a further period of three years in letter from Government of Bengal, No. 1553, dated 26th April 1878.
		Asiatic Society.											
		Collection and publication of Sanscrit manuscripts	.....		.....		.....		.....			.....	
		Allowance for standard and useful oriental works...	6,000		6,000		4,000		6,000			4,600	Short provision sanctioned for this year. *See* letter from Government of Bengal, No. 5940, dated 13th February 1878.
		Allowance for house-rent	.....		.....		.....		1			.....	
		One-third freight on stores	.....		.....		.....		.....			.....	
				6,000		6,000		4,000		6,001			
		Total Donations to Scientific Societies, &c.	.....	8,400	.....	8,400	.....	4,000	.....	8,001	8,800	6,200	

GRANT 17.—MINOR DEPARTMENT.—*(Continued.)*

Numbers 1878-79.	Numbers 1879-80.	Detail.	Budget-estimate, 1879-80.		Sanctioned grants, 1879-80.		Budget-estimate, 1878-79.		Actuals, 1877-78.		Regular estimate, 1878-79.	Actuals for 6 months, 1878-79.	Explanatory Remarks.
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		PUBLIC EXHIBITIONS AND FAIRS.											
		Donation to Chota Nagpore Fair	250		250		250		5			.....	
		Ditto Cheybassa do.	200		200		250		.....			.....	
		Ditto Titalya do.	250		250		.....		281			17	
		Ditto Furreedpore do.	50		50		250		50			.....	
		Ditto Dumsung do.	.....		.....		.....		.....			.....	
		Public Exhibitions, Chittagong Hill Tracts	.....		.....		.....		.....			.....	
		Medical stores at Naikmund Fair ...	.....		.....		.....		78			.....	
		International Exhibition at Paris... ...	.....		.....		.....		555			.....	
		Total Public Exhibitions and Fairs ...		750		750		750		969	400	18	
		MISCELLANEOUS.											
		Purchase of photographs	.....		.....		2,000						
		Experimental factories	.....		.....								
		Miscellaneous	.....		.....								
		Total Miscellaneous ...		.....		.....		2,000					
		MODEL FARMS—PROVINCIAL.											
		Establishment	.....		.....		.....		3,833				
		Contingent charges	.....		.....		.....		7,341				
		Travelling allowances	.....		.....		.....		1,017				
		Service postage stamps	.....		.....		.....		5				
		Petty construction and repairs	.....		.....		.....		17				
		One-third freight on stores	.....		.....		.....		.....			21	
				.....		.....		.....		12,375			
		Total Model Farms, &c. ...	.....	.....	.....	.....	.....	.....	.....	12,375	20	21	
		BOTANICAL AND OTHER PUBLIC GARDENS.											
		Royal Botanical Garden, Howrah.											
		Salaries.											
1	1	Superintendent	18,000		18,000		18,000		15,600			7,800	
1	1	Curator	4,200		4,200		4,500						
1	1	Botanical Collector ...	2,400		2,400		2,400		10,637			3,302	
1	1	Botanist for herbarium ...	4,200		4,200		3,600						
1	1	Assistant Gardener... ...	1,800		1,800		1,800						
				30,600		30,600		30,300		26,237		11,102	The proposed increases have been provisional sanctioned in letter from Government of Bengal, No. 5049, dated 12th November 1878.
		Establishment.											
1	1	Native Overseer	840		840		840						
		Native establishment ...	13,807		13,807		13,807		18,454			10,470	
		Temporary establishment ...	2,600		2,600		2,300						
				17,247		17,247		16,947		18,454		10,470	
		Contingent Charges.											
		Office expenses and miscellaneous	2,750		2,750		2,500		1,090			7	
		Charges for the collection and distribution of seeds	1,800		1,800		1,800		1,660			.....	
		Garden contingencies	.....		.....		.....						
		Manure	1,200		1,200		1,200						
		Garden improvements	6,400		6,400		.....		15,159			5,885	The increased amounts for contingencies have been sanctioned in letter from Government of Bengal, No. 5049, dated 12th November 1878.
		Expenses for the herbarium	2,000		2,000		1,200						
		Repair of roads	3,000		3,000		2,200						
		Library charges	1,500		1,500		1,500		141			18	
		Cost of medical stores	.....		.....		.....		197			.....	
		Purchase of service stamps	153		153		153		405			272	
		Travelling allowances	2,200		2,200		2,200		798			827	
		Stores from England	.....		.....		.....		3,200			1,321	
		Freight on Europe stores	.....		.....		.....		120			4	
				21,003		21,003		12,753		22,850		8,334	
		Total ...	.....	68,850	.....	68,850	.....	60,000	.....	67,541		29,906	
		Grant to Monghyr Botanical Garden ...	300	300	300	300	300		250			250	
		" Zoological Gardens	.....		20,000	20,000	20,000		8,311			.....	No grant has been sanctioned for the Zoological Gardens: the budget has not yet been received in this department.
		Botanical Gardens at Darjeeling.											
		Establishment.											
		Head Gardener	3,900		3,900								
		Gardners and cooties	3,000		3,000							.....	
		Blacksmiths and carpenters	480		480							.....	
		Plant collectors...	300		300							.....	
		Contingent Charges.										.....	
		Purchase and carriage of plants and seed	500		500								A new garden sanctioned under orders of the Government of Bengal, Financial Department, No. 2937, dated 18th July 1878. The estimate for 1879-80 has been approved by Government in letter No. 5001, dated 11th November 1878.
		Frames, &c.	500		500							.....	
		Tools and other contingencies	820		820							.....	
		Cost of carriage and erection of iron conservatory	.....		1,500							.....	
		Total ...	.....	9,500	.....	11,000	.....	.....	.....	.....	.....	.....	
		Total Botanical and other public Gardens...	.....	78,650	.....	1,00,150	.....	80,300	.....	76,102	85,000	30,156	
		PROVINCIAL STATISTICS.											
		Establishment for vital statistics	.....		.....		.....		9,261			1,806	
		Establishment for correcting and writing up census registers	1,000		1,000		1,500		1,234			486	Included under orders of Government of Bengal, Financial Department, No. 5354, dated 20th November 1878.
		Total Provincial Statistics	.....	1,000	.....	1,000	.....	1,500	.....	10,495	3,000	2,292	

GRANT 17.—MINOR DEPARTMENTS.—*(Concluded.)*

DETAILS.	Budget-estimate, 1879-80.		Sanctioned grants, 1879-80.		Budget-estimate, 1878-79.		Actuals, 1877-78.		Regular estimate, 1878-79.	Actuals for 6 months, 1878-79.	EXPLANATORY REMARKS.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
REGISTRATION OF RIVER-BORNE TRAFFIC.											The registration of *inter-provincial traffic* has been discontinued under orders of Government of Bengal, No. 5467, dated 4th December 1878. The cost of the Compilation Branch, Statistical Department, Bengal Secretariat, is included in the Secretariat establishment and adjusted under that head. The estimate under this head includes only district establishments.
Establishment	14,651		14,651		25,000		22,409			7,548	
Boat establishment	.....		.....				800			715	
Contingencies	576		576				4,614			869	
Travelling allowances	.....		.....				128			.....	
Petty construction and repairs	.....		.....				568			48	
Total Registration, &c. ...	.....	15,227	.....	15,227	.....	25,000	.....	28,519	20,000	9,180	
PROVINCIAL MUSEUMS.											
Economic Museum.											
Salaries	4,800		4,800		4,800		7,957			4,101	
Establishment	2,340	7,140	2,340	7,140	2,340	7,140		7,957			
										4,101	
Contingent Charges.											
Office expenses and miscellaneous	785		785		785		1,268			.....	
Collection of specimens, &c.	2,000		2,000		2,000		3,000			1,000	
Country stationery	.....		.....		.....		9			1	
Service postage stamps	75		75		75		40			365	
Stores from England	.....		.....		.....		132			5	
Freight paid in India	.....		.....		.....		.....			.....	
		2,860		2,860		2,860		4,449		1,371	
Total Provincial Museums ...	.....	10,000	.....	10,000	.....	10,000	.....	12,406	12,000	5,472	
RENTS, RATES, AND TAXES.											
Office rent	1,258		1,258		550		1,258		.....	537	Short estimated this year. This is a portion of the rent of No. 22, Chowringhee Road, occupied by the Director of Public Instruction and the Meteorological Department. The other portion of the rent is charged under Education.
Total Rents, &c. ...	.....	1,258	.....	1,258	.....	550	.....	1,258	1,200	537	
PETTY CONSTRUCTION AND REPAIRS	.....	140	.....	140	.....	500	.....	58	30	30	Reduced with reference to actuals.

W. M. E.—Reg. No. 11001—3-2-79.

FINANCIAL DEPARTMENT.

FINANCE.

CALCUTTA, THE 31ST JANUARY 1879.

RESOLUTION.

READ—

Memorandum No. 2152C., dated the 15th January 1879, from the Accountant-General, Bengal, submitting the budget estimate of the Minor Departments for 1879-80.

The estimate submitted by the Accountant-General for 1879-80 provides for an expenditure of Rs. 2,37,000 against the sanctioned grant of Rs. 2,56,000 for the current year as shown in the following table :—

	Accountant-General's estimate, 1879-80	Sanctioned grant, 1878-79.
	Rs.	Rs.
Examinations	800	1,000
Emigration	24,800	24,500
Cinchona Plantations	95,975	1,05,900
Donations to Scientific Societies... ...	8,400	6,000
Public Exhibitions and Fairs	750	750
Miscellaneous	.	2,000
Botanical and other public Gardens ...	78,650	80,300
Provincial Statistics	1,000	1,500
Registration of River-borne Traffic ...	15,227	25,000
Provincial Museums...	*10,000	10,000
Rents, Rates, and Taxes	1,258	550
Petty Construction and Repairs... ...	140	500
	2,37,000	2,58,000
Deduct probable savings	.. ...	2,000
Total ...	2,37,000	2,56,000

2. *Examinations.*—The Accountant-General has reduced the grant under this head from Rs. 1,000 to Rs. 800, probably with reference to the actuals of the first six months of the current year, which amounted to Rs. 373, and as there will be no expenditure on account of the Native Civil Service Examination, for which Rs. 200 was provided in the budget for 1878-79, and included in the grant of Rs. 1,000, the Accountant-General's estimate is accepted.

3. *Emigration.*—There is an increase of Rs. 300 under this head as compared with the sanctioned grant for the current year. The increase is owing to the annual increment to the salary of the Personal Assistant to the Protector of Emigrants, to municipal taxes, and to an allowance of Rs. 10 per mensem to a clerk of the 24-Pergunnahs Collectorate for emigration work. The estimate of Rs. 24,800 is passed.

3. *Cinchona Plantations.*—The estimate for 1879-80, as passed in the Government Resolution dated 15th November last, amounted to Rs. 1,06,425. The Accountant-General has reduced the estimate to Rs. 95,975 with reference to the actuals of 1877-78 and of the first six months of the current year. As, however, it is hoped that operations for the manufacture of febrifuge will be on an extended scale during the ensuing year, the estimate as originally passed should be allowed to stand. The Accountant-General's estimate will accordingly be raised to Rs. 1,06,425.

4. *Donations to Scientific Societies.*—The estimate now submitted by the Accountant-General shows that the budget grant under this head for 1878-79 was Rs. 4,000, but the grant was raised to Rs. 6,000 by Government order No. 594, dated the 13th February 1878. The increase of Rs. 2,400 in the estimate for 1879-80 is due to a provision for the grant of that amount to the Agri-Horticultural Society sanctioned for a further period of three years. The Accountant-General's estimate of Rs. 8,400 is accepted.

5. *Botanical and other Gardens.*—Under this head a provision of Rs. 9,500 is made by the Accountant-General for the Branch Botanical Garden at Darjeeling. But in Government order No. 5000, dated 11th November 1878, a sum of Rs. 11,000 was sanctioned as the estimate of expenditure on this account during 1879-80, and as no reason is assigned by the Accountant-General for reducing the estimate, the provision for the next year will be Rs. 11,000.

The Accountant-General has made no provision for the Zoological Garden at Alipore. The grant for the current year is Rs. 20,000. In the absence of any estimate from the Committee of Management for the Zoological Garden, the grant for the next year will stand at Rs. 20,000, subject to revision hereafter.

The total grant under "Botanical and other Gardens" will be—

	Rs.
Botanical Garden	68,850
Monghyr "	300
Branch Botanical Garden at Darjeeling	11,000
Zoological Garden	20,000
Total ...	1,00,150

6. Under the explanations given in the budget, the Accountant-General's estimates under other heads are accepted, and the grant for the next year will therefore be as follows :—

	Accountant-General's estimate, 1879-80.	Sanctioned grant, 1879-80.
	Rs.	Rs.
Examinations	800	800
Emigration	24,800	24,800
Cinchona Plantations	95,975	1,06,425
Donations to Scientific Societies... ...	8,400	8,400
Public Exhibitions and Fairs	750	750
Botanical and other public Gardens ...	78,650	1,00,150
Provincial Statistics	1,000	1,000
Registration of River-borne Traffic ...	15,227	15,227
Provincial Museums...	10,000	10,000
Rents, Rates, and Taxes	1,258	1,258
Petty Construction and Repairs... ...	140	140
	2,37,000	2,68,950
Add	.....	50
Total ...	2,37,000	2,69,000

ORDER.—Ordered, that a copy of the Resolution and of the budget estimate be forwarded, for information, to the Accountant-General, to the Secretary to the Board of Revenue, to the Protector of Emigrants, to the Superintendent of the Botanical Gardens, to the Inspector-General of Registration, to the Secretary to the Economic Museum Committee, to the Secretary to the Zoological Garden Committee, and to the Revenue and General Departments of this Office.

By order of the Lieutenant-Governor of Bengal,

D. BARBOUR,

Offg. Secretary to the Govt. of Bengal.

Nos. 330-38.

COPY forwarded to

By order of the Lieutenant-Governor of Bengal,

RAJENDRA NATH MITRA,

Asst. Secretary to the Govt. of Bengal.

CALCUTTA,
The 31*st January* 1879.

S. J. D'S.—Reg. No. 11985—1-2-79.

Bengal Provincial Services Budget Estimate of Receipts for 1879-80.

No. 2180C, dated Calcutta, the 18th January 1879.

Memo. by J. Westland, Esq., Accountant-General, Bengal.

Forwarded to the Secretary to the Government of Bengal, Financial Department.

Government of Bengal, Civil Estimate from 1st April 1879 to 31st March 1880.

14.—Law and Justice.

Revenue and Receipts.	Budget estimate, 1879-80.	Sanctioned estimate, 1879-80.	Budget estimate, 1878-79.	Actuals, 1877-78.	Regular estimate, 1878-79.	Actuals for six months, 1878-79.	Explanatory Remarks.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Sale proceeds of unclaimed and escheated property.	35,000		35,000	49,281	45,000	24,217	
Court fees realized in cash	30,000		25,000	31,731	32,000	17,800	Raised with reference to actuals of the past two years.
General fees, fines, and forfeitures	7,83,000		6,68,000	7,21,529	8,75,000	4,66,087	Increase mainly due to the operation of the High Court's general letter No. 19, dated the 20th November 1877, under which copying and examining fees are to be levied from parties entitled by law to copies of judgments and decrees of courts and credited to Government. Salt fines judicially inflicted are also credited to this head.
Miscellaneous	10,000		5,000	11,494	20,000	15,733	Based on actuals of the past two years
Total Law and Justice ...	8,58,000	10,00,000	7,33,000	8,05,035	9,72,000	5,23,897	

Net increase in 1879-80—Rs. 1,25,000.

Grant 18.—Law and Justice.

Expenditure.	Budget estimate, 1879-80.	Sanctioned grants, 1879-80.	Budget Estimate, 1878-79.	Increase.	Decrease.	Actuals, 1877-78.	Regular estimate, 1878-79.	Actuals for six months, 1878-79.	Explanatory Remarks.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
High Court Judges	6,05,000	6,05,000	6,00,000	5,000	.....	6,03,545	6,05,000	2,98,304	
High Court, Appellate Branch, at the Presidency	2,90,000	2,90,000	2,95,360	.....	5,360	2,83,691	2,82,000	1,60,039	
High Court, Original Branch, at the Presidency	1,95,000	1,95,000	2,02,990	.. ...	7,990	1,92,568	1,90,000	1,04,254	
Coroner's Court	13,100	13,100	13,100	.....	.....	13,476	13,000	6,502	
Justices of the Peace	50,000	48,700	50,000	.....	.....	43,621	47,000	23,965	
Civil and Sessions Courts	32,00,120	31,98,7[illegible]	31,04,000	96,120	.....	30,71,220	31,00,000	16,52,193	
Courts of Small Causes	2,89,000	2,90,274	2,90,000	.....	1,000	2,77,583	2,77,000	1,51,739	
Criminal Courts	18,28,000	18,28,000	18,50,000	.....	22,000	17,86,438	17,90,000	9,36,512	
Sub-divisional establishments	1,09,900	1,09,900	1,09,670	230	.....	1,02,695	1,08,000	57,059	
Rents, rates, and taxes	1,880	1,[illegible]20	1,880	... ..	.....	1,880	2,000	940	
	65,82,000	65,76,593							
Deduct	... .	593							
Total Grant 18 ...	65,82,000	65,76,000	65,17,000	1,01,350	36,350	63,76,717	64,20,000	33,91,507	

Net increase in 1879-80—Rs. 65,000.

Detail.		Budget estimate, 1879-80.		Sanctioned grants, 1879-80.		Budget estimate, 1878-79.		Actuals, 1877-78.		Regular estimate, 1878-79.	Actuals for six months, 1878-79.	Explanatory Remarks.
Numbers. 1878-79.	Numbers. 1879-80.											
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		HIGH COURT JUDGES.										
1	1	Chief Justice	72,000		[illegible]		72,000		72,000			38,415
11	11	Puisne Judges at Rs. 4,166 each per mensem	5,50,000	6,22,000	[illegible]	6,22,000	5,50,000	6,22,000	5,31,545	6,03,545		2,59,889
Less—Deduction on account of Civil Service Annuity		.....	12,000		1[illegible]		.....	12,000	.....			2,98,304
			6,10,000		6,10,000			6,10,000				
Deduct—Probable savings		.....	5,000		5,000		.....	10,000	.....			
Total High Court Judges ...		.....	6,05,000		6,0[illegible],000			6,00,000		6,03,545	6,05,000	2,98,304

GRANT 18.—LAW AND JUSTICE—*continued.*

Numbers. 1878-79.	Numbers. 1879-80.	Detail.	Budget estimate, 1879-80.		Sanctioned grant, 1879-80.		Budget estimate, 1878-79.		Actuals, 1877-78.		Regular estimate, 1878-79.	Actuals for six months, 1878-79.	Explanatory Remarks.
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		HIGH COURT, APPELLATE BRANCH.											
		Salaries.											
1	1	Registrar	20,400		20,400		20,400		36,559			18,524	
1	1	Deputy Registrar	12,000		12,000		12,000						
1	1	Assistant Registrar	8,400		8,400		8,400						
			40,800			40,800	40,800						
		Less—Deduction on account of Civil Service Annuity...	816			816	816		.....				
				39,984		39,984		39,984					
		Establishment.											
29	29	Interpreters and Translators	61,688		61,688		65,000		62,627			35,815	Vacancies filled up on minimum pay of grades.
141	141	Clerks	1,50,151		1,50,151		1,52,587		1,58,331			92,939	
145	145	Servants, &c.	12,288		12,288		12,288						
1	1	Bailiff	1,800		1,800		1,800						
		Provincial establishment ...	360		360		360		360			210	
				2,26,287		2,26,287		2,32,035					
									2,21,318			1,28,964	
		Contingencies.											
		Printing Special Appeals and Pleadings	8,000		8,000		8,000		11,404			4,931	
		Library	1,440		1,440		1,440		341			265	
		Office expenses and miscellaneous ...	10,000		10,000		10,000		6,230			3,204	
		Country stationery	.....		.....		.....		265			130	
		Travelling allowance	.....		.....		.....		9			.....	
		One-third freight on stores	.....		.....		.....		.....			6	
		Petty construction and repairs	.....		.....		.....		41			.....	
				19,440		19,440		19,440					
		Postage Charges.							18,290			8,536	
		Purchase of service postage stamps ...	.....	10,000		10,000	.....	10,000	7,524			4,015	
		Total ...	.....	2,95,711		2,95,711	.....	3,01,459	2,83,691			1,60,039	
		Deduct—Probable savings	.....	5,711		5,711	.....	6,099	.....			.....	
		Total High Court, Appellate Branch ...	.....	2,90,000		2,90,000	.....	2,95,360	2,83,691		2,82,000	1,60,039	
		HIGH COURT, ORIGINAL BRANCH.											
		Salaries.											
1	1	Clerk of the Crown	8,400		8,400		8,400		30,900			18,023	
1	1	Registrar, Accountant-General, Taxing Officer, and Sealer	22,500		22,500		22,500						
1	1	Assistant Registrar ...	9,000		9,000		9,000		19,619			10,219	
1	1	Chief Clerk	12,000		12,000		12,000						
1	1	Receiver	8,400		8,400		8,400		12,310			5,100	
1	1	Clerk to the Chief Justice	6,000		6,000		6,000						
1	1	Sheriff	1,168		1,168		1,168		1,168			584	
				67,468		67,468		67,468					
		Establishment.							63,997			33,926	
5	5	Translators and Interpreters	24,000		24,000		24,000		91,974			54,568	Progressive increments.
95	95	Clerks	67,029		67,029		66,807						
49	49	Servants	4,303		4,303		4,303		1,800			1,050	
1	1	Keeper of the Court ...	1,800		1,800		1,800						
		Sheriff's office establishment	5,588		5,588		5,520		5,582			2,794	
		Court house servants ...	660		660		660		655			323	
				1,03,380		1,03,380		1,03,090					
									1,00,011			58,735	
		Contingencies.											
		Petty construction and repairs	.....		.....		.....		.....			.....	
		Country stationery	15,388		15,388		15,388		246			145	
		Office expenses and miscellaneous ...							25,171			9,645	
		Sheriff's office contingencies	2,984		2,984		2,984		2,162			1,225	
		High Court stamps for Government suits	13,000		13,000		13,000		.....			.....	
		House allowance	960		960		960		960			560	
				32,332		32,332		32,332					
		Postage Charges.							28,539			11,575	
		Purchase of service postage stamps ...	.....	100		100	.....	100	21			18	
		Deduct—Probable savings	.....	2,03,280		2,03,280	.....	2,02,990	1,92,568			1,04,254	
			.....	8,280		8,280	.....	.....	.....			.....	
		Total High Court, Original Branch ...	.....	1,95,000		1,95,000	.....	2,02,990	1,92,568		1,90,000	1,04,254	
		CORONER'S COURT.											
		Salaries.											
1	1	Coroner* { including conveyance allowance	4,032		4,032		4,032					4,940	
1	1	Surgeon	6,000		6,000		6,000						
				10,032		10,032		10,032					
		Establishment.							10,592				
1	1	Clerk and Interpreter ...	720		720		720					474	
3	3	Servants	216		216		216						
				936		936		936					
									948				
		Contingencies.											
		Office expenses	692		692		692		486			364	
		Country stationery							10			4	
		House rent	1,440		1,440		1,440		1,440			720	
				2,132		2,132		2,132					
		Total Coroner's Court		13,100		13,100		13,100	13,476		13,000	6,502	

* This is in addition to the pay as Magistrate provided under the head "Justices of the Peace."

GRANT 18.—LAW AND JUSTICE—*continued.*

Numbers. 1878-79.	Numbers. 1879-80.	DETAIL.	Budget estimate, 1879-80.		Sanctioned estimate, 1879-80.		Budget estimate, 1878-79.		Actuals, 1877-78.		Regular-estimate, 1878-79.	Actuals for six months, 1878-79.	EXPLANATORY REMARKS.
		JUSTICES OF THE PEACE.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		Salaries.											
1	1	Magistrate*	18,000		18,000		18,000		26,458			14,133	
1	1	Magistrate	15,000		15,000		15,000						
				33,000		33,000		33,000		26,458		14,133	
		Establishment.	12,844		12,844		12,239		12,720				
			648		648		648						
12	13	Clerks and Interpreters ...		13,492		13,492		12,887		12,720			
8	8	Servants										7,765	An additional clerk sanctioned in Government of Bengal's letter No. 3530, dated 27th August 1878, and annual increments.
		Contingencies.										7,765	
		Charges for mofussil witnesses attending the High Court	2,000		1,500		2,000		1,507			497	
		Expenses of witnesses and complainants attending magisterial courts	1,000		500		1,000		89			26	Under section 245, Act IV of 1877, Magistrates are empowered to order payment of the reasonable expenses of complainants and witnesses attending their courts in cases under the Act.
		Travelling allowance to witnesses and conveyance of prisoners	500		300		600						
		Fees to interpreters	300		200		300		73			50	
		Feed and keep of horses for the prisoners' jail van	800		800		800		620			331	
		Office expenses and miscellaneous ...	1,758		1,758		1,813		1,725			976	
		Purchase of service postage stamps ...	200		200		150		178			105	
		Country stationery	150		150		150		159			82	
		Petty construction and repairs	.....		.....		.....		92			.....	
				6,708		5,468		6,813		4,443		2,067	
				53,200		51,900		52,700		43,621		23,965	
		Deduct—Probable savings	.....	3,200		3,200		2,700		.....		.....	
		Total Justices of the Peace ...	.....	50,000		48,700		50,000		43,621	47,000	23,965	
		CIVIL AND SESSIONS COURTS.											
		Salaries.											
14	14	District and Sessions Judges at Rs. 2,500 each per mensem	4,20,000		4,20,000		4,20,000						
14	14	Ditto at Rs. 2,000 per mensem	3,36,000		3,36,000		3,36,000		7,76,461			3,87,539	
1	1	Judicial Commissioner at Rs. 2,500 per mensem ...	30,000		30,000		30,000						
		Additional Judges	.....		.....		.....						
2	2	Assistant Judges	28,800		28,800		28,800						
41	42	First Subordinate Judges...	3,72,000		3,72,000		3,64,800		3,45,341			1,83,024	Increase sanctioned by Government of India, Home Department, in letters No. 1132, dated 9th November 1878 and No. 1228, dated 11th September 1878.
194	217	Moonsifs	7,47,600		7,47,600		6,92,400		6,62,108			3,38,030	
			19,34,400		19,34,400		18,72,000		17,83,910			9,08,593	
		Less—Deduction on account of Civil Service Annuity ...	32,592		32,592		32,592		.....			.....	
				19,01,808		19,01,808		18,39,408		17,83,910		9,08,593	
		Establishment.											
29	29	Translators	32,928		32,928		32,928		38,042			19,390	
66	62	Civil Court Ameens ...	40,320		40,320		42,720		39,364			21,920	Four Civil Court Ameens abolished in Backergunge, Tipperah, Burdwan, and Hooghly.
		Judges' Establishment—											
453	452	Clerks	2,18,195		2,18,195		2,17,201		2,25,939			1,35,037	Biennial increments, against which one clerk has been reduced on the Bankoora Judge's Court.
276	277	Servants	18,621		18,621		18,513						
		Temporary establishment	720		720		300		820			1,260	Provision for eight mohurirs for six months for arranging records in Chittagong civil court.
293	275	Subordinate Judges' establishment	74,896		74,896		79,035		72,340			42,476	Over-estimated this year.
737	867	Moonsifs' establishment ...	2,94,191		2,94,191		2,52,794		2,48,632			1,44,299	Biennial increase. Establishments for the 23 new Moonsifs and transfer from Land Revenue and Criminal Courts of establishments of Moonsifs in Chota Nagpore Division, who were appointed as Extra Assistant Commissioners under sanction of Government of India, No. 3334, dated 30th December 1871.
				6,79,871		6,79,871		6,43,491		6,20,137		3,64,382	
		Contingencies											
		Office and ground rent	3,578		3,578		5,853		2,888			1,385	House rent not required for Additional Judge of Hooghly.
		Petty construction and repairs	11,737		11,737		11,542		9,997			2,758	
		Country stationery	44,046		44,046		39,393		37,919			19,979	Provision at the sanctioned scale made for the 23 new Moonsifs, and transfer from Land Revenue and Criminal Courts of stationery for Moonsifs in Chota Nagpore Division.
		Office expenses and miscellaneous ...	33,530		33,530		26,671		28,971			19,052	The increase is for furniture for sub-divisional courts in 17 districts, which has been partly sanctioned by Government and partly by the High Court.
		Diet allowance to witnesses in sessions cases	16,346		16,346		18,457		13,015			8,171	
		Cost of land	135		135		330		.....			.....	For Moonsifs' cutcheries at Ghattal in Midnapore and Chandpore in Tipperah.
		Cost of stores	.....		.....		.....		15			.....	
				1,09,372		1,09,372		1,02,246		92,805		51,345	
		Carried over ...		26,91,051		26,91,051							

This Officer is also Coroner of Calcutta and receives the additional pay provided under "Coroner's Court."

GRANT 18.—LAW AND JUSTICE—*continued.*

Numbers 1878-79	Numbers 1879-80	Detail.	Budget estimate, 1879-80. Rs.	Budget estimate, 1879-80. Rs.	Sanctioned grant, 1879-80. Rs.	Sanctioned grant, 1879-80. Rs.	Budget estimate, 1878-79. Rs.	Budget estimate, 1878-79. Rs.	Actuals, 1877-78. Rs.	Actuals, 1877-78. Rs.	Regular estimate, 1878-79. Rs.	Actuals for six months, 1878-79. Rs.	Explanatory Remarks.
		CIVIL AND SESSIONS COURTS—(*continued.*)											
		Brought forward ...	.....	26,91,051		26,91,051							
		Travelling Expenses.											
		Travelling expenses and allowances ...	.....	24,000		24,000	25,119		21,889			8,474	
		Postage Charges.											
		Purchase of service postage stamps ...	.....	17,381		16,000	18,189		16,215			6,993	
		Charges for the service of Judicial Processes.											
27	29	Writers	3,600		3,600		3,240		3,194			1,876	Estimated according to district requirements under the High Court's rules. The nazirs and peons attached to Moonsifs' courts in Chota Nagpore Division has been transferred to this head from Land Revenue. Provision has also been made for the nazir for the 23 Moonsifs newly sanctioned, but not for the peons the strength of the establishments required not being known.
231	250	Nazirs	1,15,371		1,18,371		1,04,627		1,00,034			58,660	
5,529	5,725	Peons	4,69,378		4,69,378		4,52,384		4,23,777			2,46,968	
		Extra peons	17,226		17,226		25,926		8,370			4,730	
		Contingencies	1,523		1,523		1,060		705			55	
		Travelling allowance	690		690		1,118		184			117	
				6,07,788		6,07,788		5,88,355		5,36,264		3,12,406	
				33,46,220		33,38,839		32,16,808		30,71,220		16,52,193	
		Deduct—Amount payable by the Cooch Behar State		12,000		12,000		12,000		.....		.....	
		Deduct—Probable savings		33,28,220 1,28,100		33,26,839 1,28,100		32,04,808 1,00,808					
		Total Civil and Sessions Courts ...		32,00,120		31,98,739		31,04,000		30,71,220	31,00,000	16,52,193	
		COURTS OF SMALL CAUSES.											
		PRESIDENCY COURT.											
		Salaries.											
1	1	First Judge	27,768		27,768		26,568		68,046			35,010	Annual increment of the First and Fourth Judges.
3	3	Second, Third, and Fourth Judges	47,400		47,400		46,881						
1	1	Clerk of the Court (Offg. Fifth Judge)	12,000		12,000		12,000		18,000			5,662	
1	1	Deputy ditto	6,000		6,000		6,000						
				93,168		93,168		91,449		86,046		42,572	
		Establishment.											
58	59	Clerks and cashiers ...	38,064		38,064		37,584		(a) 42,390			(a) 25,127	Increase sanctioned in letter from Government of Bengal, No. 3222 dated 9th August 1878
4	4	Interpreters and translators	6,000		6,000		6,000		6,071			3,500	
52	54	Bailiffs, criers and others...	24,230		23,399		24,779		21,998			(a) 12,312	
42	44	Servants	3,548		3,348		3,216		(a)			(a)	
				71,642		70,811		71,579		70,459		40,939	
		Contingencies.											
		Office expenses	1,990		1,945		1,772		1,095			869	
		Miscellaneous			200		200		136			74	
		Country stationery	200		.....		.....		38			.....	
		Travelling allowances	.....		.....		.....		.....			6	
		Service postage stamps	.....										
				2,190		2,145		1,972		1,269		949	
				1,67,000		1,66,124							
		Deduct—Probable savings	.....	3,000		3,000		1,65,000		1,57,774		84,460	
		Total Presidency Courts...	.....	1,64,000		1,63,124							
		MOFUSSIL COURTS.											
		Salary.											
1	1	Judge	18,000		18,000		18,000		16,899			8,000	
		Deduct—Civil Service Annuity. ...	720		720		720		.....			.....	
				17,280		17,280		17,280					
		Establishment.							16,899			8,000	
77	78	Clerks and cashiers ...	52,361		52,361		51,648		57,724			34,358	The nazir in the Dacca Court has been designated second clerk under Bengal Government order No. 3177, dated 28th June 1877, and transferred to this head; also biennial increase.
84	84	Bailiffs	5,568		5,568		5,568						
2	2	Sale Ameens	336		336		336		605			194	
53	53	Servants	2,928		2,928		2,928		.....			.....	
		Temporary establishment	80		80		.....		40			.....	This amount is asked for by the Judge of the Small Cause Court, Jessore, who has applied for sanction.
				61,273		61,273		60,480		58,369		34,552	
		Process Service Charges.											
4	3	Nazirs	1,740		1,740		2,340		2,894			864	Nazir transferred to establishment.
443	442	Peons	33,156		33,156		33,192		32,306			19,063	Due to modification of establishments resulting in a slight decrease.
		Extra peons	1,230		1,230		1,156		252			190	Extra peons sanctioned under Judge's order for the Jhenidah and Magoorah Courts.
		Contingencies	29		29		29		20			4	
		Travelling allowances	.....		.....		.....		282			100	
				36,155		36,155		36,717		35,754		20,221	
		Carried over ...		1,14,708	.....	1,14,708							

GRANT 18.—LAW AND JUSTICE.—*continued.*

Numbers. 1878-79.	Numbers. 1879-80.	DETAIL.	Budget estimate, 1879-80.		Sanctioned grant, 1879-80.		Budget estimate, 1878-79.		Actuals, 1877-78.		Regular estimate, 1878-79.	Actuals for six months, 1878-79.	EXPLANATORY REMARKS.
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		COURTS OF SMALL CAUSES.—*contd.*											
		Brought forward ...		1,14,708		1,14,708							
		Contingencies.											
		Office and house rent	2,341		2,341		2,340		2,374			1,234	
		Petty construction and repairs	447		447		675		584			320	
		Stationery	1,236		1,236		1,117		1,064	6,895		518	
		Miscellaneous and office expenses ...	3,352		3,352		2,939		2,874			1,618	
				7,376		7,376		7,071				3,690	
		Travelling Expenses.											
		Travelling expenses and allowances ...	.....	3,850		2,000	.....	3,202	1,675			721	
		Postage Charges.											
		Purchase of service postage stamps ...	.....	266		266	.....	250	217			95	
				1,26,200		1,24,350		1,25,000	1,19,809			67,279	
		Deduct—Probable savings ...	.....	1,200		1,200		.....	.....			.....	
		Total Mofussil Courts ...	.....	1,25,000		1,23,150		.....	.....			.....	
		Total Courts of Small Causes ...	.....	2,89,000		2,86,274		2,90,000	2,77,583		2,27,000	1,51,739	
		CRIMINAL COURTS.											
		Salaries.											
		Moiety of the salaries of Collectors, Magistrates and others, as particularized under Grant 4, "Collectors', &c., Establishments," page 297 ...	12,35,500		12,35,500		12,50,000		11,99,354			6,03,834	
3	3	Cantonment Joint Magistrates	32,400		32,400		33,935		34,967			16,702	The present Cantonment Joint-Magistrate at Dinapore draws less pay than his predecessor.
1	1	Assistant to the Superintendent, Tributary Mehals, Cuttack	4,800		4,800		4,800		4,052			2,400	
				12,72,700		12,72,700		12,88,735	12,38,373			6,22,936	
		Establishment.											
1,126	1,098	Clerks	3,18,154		3,18,154		3,21,179		3,33,825			1,98,636	Biennial increase and a slight addition to establishments of Deputy Collectors and Deputy Magistrates against which the clerks of Moonsifs who were created Extra Assistant Commissioners in 1871 have been transferred to Civil and Sessions Courts, as they are now only discharging civil duties. A slight addition for Deputy Collectors and Deputy Magistrates.
810	813	Servants	33,581		33,581		33,553						
		Honorary Magistrates' establishment, &c. ...	4,232		4,232		5,715		2,855			1,439	Smaller establishments asked for in several districts.
		Temporary establishment...	396		396		445		275			163	
				3,56,363		3,56,363		3,60,892	3,36,985			2,00,238	
		Contingencies.											
		House allowance	1,890		1,890		.....		2,581			1,540	Omitted this year.
		Office and ground rent	5,704		5,704		5,866		4,967			2,539	
		Petty construction and repairs	8,154		8,154		6,652		4,299			2,133	Large amounts asked for by local officers under the operation of the new rules of the Public Works Department, dated 25th February 1878, requiring petty repairs to Government buildings to be carried out by civil officers.
		Country stationery	13,820		13,820		14,464		11,542			5,958	Stationery for Moonsifs in Chota Nagpore Division transferred to Civil and Sessions Courts.
		Office expenses	23,251		23,251		24,336		34,353			20,076	
		Miscellaneous charges	14,597		14,597		16,138		13,479			7,208	
		Diet money to witnesses	15,473		15,473		16,682		.....			.....	
		Cost of land	.....		.....		395						
		Process fees advanced under Bengal Government circular No. 48, dated 27th October 1874	1,136		1,136		1,451		1,001			483	
				84,075		84,075		85,984		72,222		93,937	
Numbers. 1878-79.	Numbers. 1879-80.	*Charges for the service of Criminal Processes.*											
3	...	Nazirs	.....		.....		360		152			185	A special provision for naib nazirs in Sarun, who are no longer entertained.
1,035	1,060	Peons	85,914		85,914		84,522		69,520			39,185	Estimated by local officers under the rules prescribed by the High Court for regulating the number of peons to be entertained.
		Extra peons	3,894		3,894		3,720		27			991	
		Travelling allowance	.....		.....		.....		2,171			1,398	
		Contingencies	4,670		4,670		5,303		2,469			1,430	
				94,478		94,478		93,905		74,339		43,189	
		Carried forward ...		18,07,616		18,07,616							

GRANT 18.—LAW AND JUSTICE.—(*continued.*)

DETAIL.	Budget estimate, 1879-80.		Sanctioned grant, 1879-80.		Budget estimate, 1878-79.		Actuals, 1877-78.		Regular estimate, 1878-79.	Actuals for six months, 1878-79.	EXPLANATORY REMARKS.
CRIMINAL COURTS—(*continued.*)	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Brought forward ...		18,07,616		18,07,616							
Travelling Expenses.											
Travelling and tentage allowances ...		51,933		51,933	.....	54,800	.....	48,483		21,686	
Postage Charges.											
Purchase of service postage stamps ...	.....	17,466		17,466	.....	17,284	.....	16,036		8,526	
		18,77,015		18,77,015		19,01,600		17,86,438		9,36,512	
Deduct—Probable savings	.....	49,015		49,015	.....	51,600	.....	.....		.....	
Total Criminal Courts ...	.....	18,28,000		18,28,000	.....	18,50,000	.....	17,86,438	17,96,000	9,36,512	
SUB-DIVISIONAL ESTABLISHMENT.											
Salaries.											
Salaries of Sub-Deputy Magistrates and Collectors		51,900		51,900	51,900		54,651			30,489	
Establishment.											
Canoongoes and surveyors	23,850		23,850		.....		.....			.....	
Chainmen and measurers	24,674		24,674		49,616		43,846			21,671	Smaller establishments estimated for in the districts of Bhagulpore, Mymensingh and Durbhunga.
		48,524		48,524		1,01,516		98,497		52,160	
Contingent Charges.											
Office and ground rent	450		450		450		33			144	
Petty construction and repairs	103		103		28		36			64	
Office expenses and miscellaneous ...	1,061		1,061		760		403			474	A slight increase with reference to probable requirements.
Country stationery	45		45		33		84			.....	
Travelling allowances	7,785		7,785		6,870		3,640			4,217	Larger amounts required in consequence of the Sub-Deputies being constantly moving about.
Service postage stamps	32		32		13		2			.....	
		9,476		9,476		8,154		4,198		4,899	
Total Sub-Divisional Establishments ...	.....	1,09,900		1,09,900	.....	1,09,670	.....	1,02,695	1,08,000	57,059	
RENTS, RATES, AND TAXES.											
Office rent	.....	1,880		1,880	.....	1,880	.....	1,880		940	
Total Rents, &c. ...	.....	1,880		1,880	.....	1,880	.....	1,880	2,000	940	
Petty construction and repairs	.....	.....		.....	.....	.....	.....	.....	.....	.....	

C. E. G.—Reg. No. 11844 —11-2-79.

FINANCIAL DEPARTMENT.

FINANCE.

CALCUTTA, THE 10TH FEBRUARY 1879.

RESOLUTION.

READ—

Memorandum No. 2180C, dated the 18th January 1879, from the Accountant-General, Bengal, submitting the budget estimates of receipts and expenditure under the head "Law and Justice" for 1879-80.

RECEIPTS.

The Accountant-General's estimate under the head of Law and Justice for 1879-80 provides for a revenue of Rs. 8,58,000 against Rs. 7,33,000, the sanctioned estimate for 1878-79. The actual receipts of the first six months of the current year amount to Rs. 5,23,879, and the regular estimate is put down at Rs. 9,72,000. The increase in the regular estimate, as compared with the sanctioned estimate for 1878-79, is said to be mainly due to the operation of the general order of the High Court, No. 19, dated the 29th November 1877, under which copying and examination fees are levied from parties entitled by law to copies of judgments and decrees, and are credited to Government: credit has also been taken under this head for fines under salt laws, inflicted by judicial officers, which were formerly shown in the Salt Budget. The regular estimate for the current year will be taken at Rs. 10,00,000, and the same amount may be taken as the estimate for 1879-80.

EXPENDITURE.

2. The Accountant-General has provided an expenditure of Rs. 65,82,000 under all the heads included in this budget against Rs. 65,17,000, the sanctioned grant for the current year, shewing an increase of Rs. 65,000 in 1879-80. The increase is due to the large addition to the number of moonsiffs during the year. Full explanations have been furnished in the budget of the increases and decreases under the different heads, and the Accountant-General's estimate is accepted, subject to the following modifications.

3. *Justices of the Peace.*—Under this head the Accountant-General has provided Rs. 2,000 for "Charges for mofussil witnesses attending the High Court;" but, looking to the actuals of 1877-78, and of the first six months of the current year, which amounted respectively to Rs. 1,507 and Rs. 497, the estimate is reduced to Rs. 1,500. For the same reasons the Accountant-General's estimates under the sub-heads "Expenses of witnesses and complainants attending magisterial courts," "Travelling allowance to witnesses and conveyance of prisoners," and "Fees to interpreters," are reduced from Rs. 1,000, Rs. 500, and Rs. 300 to Rs. 500, Rs. 300 and Rs. 200 respectively.

4. *Civil and Sessions Courts.*—Under this head a provision of Rs. 2,18,195 has been made on account of "Clerks in Judges' establishments" against Rs. 2,17,201, the sanctioned grant for 1878-79. The estimate is accepted, subject to modifications which may hereafter be made in view of the reductions recently suggested by some of the Judges. A provision of Rs. 720 is made in the budget for a temporary establishment consisting of eight mohurirs for six months for arranging records in the Chittagong civil courts. The provision is allowed to stand, but the Judge must obtain the sanction of Government before the expenditure is incurred. The Accountant-General's estimate of Rs. 17,381 for "Postage charges" is reduced to Rs. 16,000 with reference to the actuals of the first six months of the current year, which amounted to Rs. 6,993, and to the fact that heavy records of Moonsiffs' courts, which were formerly sent by post to the Judges' courts, will in future be sent by messengers as suitable opportunities occur.

5. *Courts of Small Causes.*—Under this head a provision of Rs. 24,230 is made for "Bailiffs, criers and others in the Presidency Court" against Rs. 24,779, the sanctioned grant for the current year, shewing a decrease of Rs. 549 only in 1879-80. But as a European bailiff on Rs. 120 per mensem, and two native sale bailiffs on Rs. 10 and Rs. 15 per mensem respectively, have recently been abolished, against which only three bailiffs on Rs. 10 per month each have been sanctioned, the net decrease in 1879-80 should amount to Rs. 1,380. The estimate for 1879-80 will accordingly stand at Rs. 23,399. The provision for "Office Expenses" and "Miscellaneous" of the Presidency Court is reduced from Rs. 1,990 to Rs. 1,945, the court's subscription to the *Englishman* having been discontinued.

The Accountant-General's estimate for travelling expenses of mofussil Small Cause Courts is reduced from Rs. 3,850 to Rs. 2,000 with reference to the actuals of 1877-78, and of the first six months of the current year, which amounted respectively to Rs. 1,675 and Rs. 721.

6. *Criminal Courts.*—Under this head the Accountant-General estimates Rs. 8,154 for charges on account of "Petty construction and repairs" against Rs. 6,652, the sanctioned grant for the current year. The increase in 1879-80 is due to the operation of the new rules of the Public Works Department requiring all petty repairs to be executed by the civil officers. The Accountant-General's estimate is accepted.

7. In accordance with the above remarks, the grant for 1879-80, as compared with the Accountant-General's estimate, will stand as follows :—

		Accountant-General's estimate, 1879-80.	Sanctioned grant, 1879-80.
		Rs.	Rs.
High Court Judges ...	...	6,05,000	6,05,000
Ditto Appellate Branch	...	2,90,000	2,90,000
Ditto Original „ ...	...	1,95,000	1,95,000
Coroner's Court ...	...	13,100	13,100
Justices of the Peace ...	...	50,000	48,700
Civil and Sessions Courts ...	...	32,00,120	31,98,739
Courts of Small Causes ...	...	2,89,000	2,86,274
Criminal Courts ...	...	18,28,000	18,28,000
Sub-Divisional establishments	...	1,09,900	1,09,900
Rents, rates, and taxes ...	...	1,880	1,880
		65,82,000	65,76,593
Deduct	...	.....	593
Total	...	65,82,000	65,76,000

ORDERED that a copy of the Resolution, with a copy of the estimate, be forwarded to the Accountant-General, to the Judicial Department of this Office, to the Judge of Chittagong, and to the First Judge, Small Cause Court, Calcutta, for information.

By order of the Lieutenant-Governor of Bengal,

D. BARBOUR,

Offg. Secy. to the Govt. of Bengal.

Nos. 492-95.

COPY forwarded to

By order of the Lieutenant-Governor of Bengal,

RAJENDRA NATH MITRA,

Asst. Secretary to the Govt. of Bengal.

CALCUTTA,
The 10th February 1879.

C. E. G.—Reg. No. 11845—11-2-79.

No. 2021C, dated Calcutta, the 13th December 1878.

Memo. by J. WESTLAND, ESQ., Accountant-General, Bengal.

FORWARDED to the Secretary to the Government of Bengal, Financial Department, together with copy of letter No. 9761, dated 13th November 1878, from the Inspector-General of Jails, explaining the details of his budget estimate.

GRANT 14.—LAW AND JUSTICE.

JAILS.

Receipts.

RECEIPTS.	Local estimates, 1879-80.	Accountant-General's estimate, 1879-80.	Sanctioned estimate, 1879-80	Sanctioned estimate, 1878-79.	Actuals, 1877-78.	Regular estimate, 1878-79.	Actuals for five months, 1878-79.	EXPLANATORY REMARKS.
Jail Manufactures.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Sale proceeds of jail manufactures.	8,97,035	7,27,000	7,27,000	8,37,700	6,80,520	6,50,000	1,34,453	The Inspector-General proposes that the sum of Rs. 1,70,000 should be deducted from his estimate of receipts as representing the probable value of articles supplied to jails from the Manufactory Department and for which there will be no actual cash recovery.
Hire of Convicts.								
Receipts on account of convict labour.	.....	.....			250	4,000	137	The supplies have never reached a figure approaching to this, but as the Inspector-General estimates his real receipts at Rs. 7,27,000, I have taken that figure.
Miscellaneous	.....	4,000	4,000	6,300	7,910		1,539	
Total ...	8,97,035	7,31,000	7,31,000	8,44,000	6,88,680	6,54,000	1,36,129	
Deduct paper credit for supplies ...	.....	.....		1,10,000				
Total ...				7,34,000				

GRANT 18.—LAW AND JUSTICE.

JAILS.

Abstract Expenditure.

EXPENDITURE.	BUDGET ESTIMATE. 1879-80.	BUDGET ESTIMATE. 1878-79.	Sanctioned estimate, 1879-80	Increase	Decrease.	Actuals, 1877-78.	Regular estimate, 1878-79.	Actuals for 5 months, 1878-79.	EXPLANATORY REMARKS.
	Rs.	Rs.	Rs	Rs.	Rs.	Rs.	Rs.	Rs.	
Inspection and General Superintendence.	57,000	56,000	57,000	1,000	.....	54,765	56,000	23,250	The Inspector-General of Jails explains that out of the large increase for next year about 1½ lakhs is required for jail manufactures, which are reproductive, and upwards of Rs. 50,000 for the new jail establishments, the cost of which will be more than met by reductions in the Police. He proposes that the course adopted this year for shewing the actual cash requirements of the department should be again resorted to by deducting the sum of Rs. 1,70,000 from both receipts and charges for supplies from the Jail Manufacture Department. In preparing the estimate, I have allowed the figures of the Inspector-General under hospital charges and clothing and bedding to stand, and have made the proposed deduction from the head of Jail Manufactures. This arrangement will admit of the supplies made being taken under their proper heads against the jails concerned, and show clearly the profit on manufactures actually sold outside the jail. The same course has been followed with the regular estimate for this year.
Presidency Jails	85,000	73,000	85,000	12,000	.....	73,837	74,000	31,212	
Central "	2,97,000	3,49,000	2,97,000	.....	52,000	3,29,437	3,49,000	1,50,160	
District "	4,92,000	4,68,000	4,97,000	24,000	.....	4,46,129	4,68,000	1,80,733	
Lock-ups	1,09,000	77,000	1,11,000	32,000	.....	75,105	77,000	34,716	
School of Industry	15,000	13,000	15,000	2,000	.....	454	11,000	4,436	
Jail Manufactures	6,50,000	6,29,000	6,50,000	21,000	.....	6,71,667	5,80,000	2,78,772	
Total ...	17,05,000	16,65,000	17,12,000	92,000	52,000	16,51,394	16,15,000	7,03,279	
Deduct paper debits for supplies from Jail Manufacture Department.	.....	1,10,000		1,10,000					
TOTAL GRANT	17,05,000	15,55,000	17,12,000	2,02,000	52,000	16,51,394	16,15,000	7,03,279	

Net increase in 1879-80.—Rs. 1,50,000.

5. *Courts of Small Causes.*—Under this head a provision of Rs. 24,230 is made for "Bailiffs, criers and others in the Presidency Court" against Rs. 24,779, the sanctioned grant for the current year, shewing a decrease of Rs. 549 only in 1879-80. But as a European bailiff on Rs. 120 per mensem, and two native sale bailiffs on Rs. 10 and Rs. 15 per mensem respectively, have recently been abolished, against which only three bailiffs on Rs. 10 per month each have been sanctioned, the net decrease in 1879-80 should amount to Rs. 1,380. The estimate for 1879-80 will accordingly stand at Rs. 23,399. The provision for "Office Expenses" and "Miscellaneous" of the Presidency Court is reduced from Rs. 1,990 to Rs. 1,945, the court's subscription to the *Englishman* having been discontinued.

The Accountant-General's estimate for travelling expenses of mofussil Small Cause Courts is reduced from Rs. 3,850 to Rs. 2,000 with reference to the actuals of 1877-78, and of the first six months of the current year, which amounted respectively to Rs. 1,675 and Rs. 721.

6. *Criminal Courts.*—Under this head the Accountant-General estimates Rs. 8,154 for charges on account of "Petty construction and repairs" against Rs. 6,652, the sanctioned grant for the current year. The increase in 1879-80 is due to the operation of the new rules of the Public Works Department requiring all petty repairs to be executed by the civil officers. The Accountant-General's estimate is accepted.

7. In accordance with the above remarks, the grant for 1879-80, as compared with the Accountant-General's estimate, will stand as follows :—

		Accountant-General's estimate, 1879-80.	Sanctioned grant, 1879-80.
		Rs.	Rs.
High Court Judges ...	...	6,05,000	6,05,000
Ditto Appellate Branch	...	2,90,000	2,90,000
Ditto Original „ ...	...	1,95,000	1,95,000
Coroner's Court ...	...	13,100	13,100
Justices of the Peace ...	...	50,000	48,700
Civil and Sessions Courts ...	...	32,00,120	31,98,739
Courts of Small Causes ...	...	2,89,000	2,86,274
Criminal Courts ...	...	18,28,000	18,28,000
Sub-Divisional establishments	...	1,09,900	1,09,900
Rents, rates, and taxes ...	...	1,880	1,880
		65,82,000	65,76,593
Deduct	...	.....	593
Total	...	65,82,000	65,76,000

ORDERED that a copy of the Resolution, with a copy of the estimate, be forwarded to the Accountant-General, to the Judicial Department of this Office, to the Judge of Chittagong, and to the First Judge, Small Cause Court, Calcutta, for information.

By order of the Lieutenant-Governor of Bengal,

D. BARBOUR,

Offg. Secy. to the Govt. of Bengal.

Nos. 492-95.

COPY forwarded to

By order of the Lieutenant-Governor of Bengal,

RAJENDRA NATH MITRA,

Asst. Secretary to the Govt. of Bengal.

CALCUTTA,
The 10th February 1879.

C. E. G.—Reg. No. 11846—11-2-79.

JAIL BUDGET, 1879-80

No. 2021C, dated Calcutta, the 13th December 1878.

Memo. by J. WESTLAND, Esq., Accountant-General, Bengal.

FORWARDED to the Secretary to the Government of Bengal, Financial Department, together with copy of letter No. 9761, dated 13th November 1878, from the Inspector-General of Jails, explaining the details of his budget estimate.

GRANT 14.—LAW AND JUSTICE.

JAILS.

Receipts.

RECEIPTS.	Local estimates, 1879-80.	Accountant-General's estimate, 1879-80.	Sanctioned estimate, 1879-80	Sanctioned estimate, 1878-79.	Actuals, 1977 78.	Regular estimate, 1878-79.	Actuals for five months, 1878-79.	EXPLANATORY REMARKS.
Jail Manufactures.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Sale proceeds of jail manufactures.	8,97,035	7,27,000	7,27,000	8,37,700	6,80,520	6,50,000	1,34,453	The Inspector-General proposes that the sum of Rs. 1,70,000 should be deducted from his estimate of receipts as representing the probable value of articles supplied to jails from the Manufactory Department and for which there will be no actual cash recovery.
Hire of Convicts.								
Receipts on account of convict labour.	.....	.....			250	4,000	137	The supplies have never reached a figure approaching to this, but as the Inspector-General estimates his real receipts at Rs 7,27,000, I have taken that figure.
Miscellaneous	.....	4,000	4,000	6,300	7,910		1,539	
Total ...	8,97,035	7,31,000	7,31,000	8,44,000	6,88,680	6,54,000	1,36,129	
Deduct paper credit for supplies ...	.....	....		1,10,000				
Total ...				7,34,000				

GRANT 18.—LAW AND JUSTICE.

JAILS.

Abstract Expenditure.

EXPENDITURE.	BUDGET ESTIMATE. 1879-80.	BUDGET ESTIMATE. 1878-79.	Sanctioned estimate 1879-80	Increase	Decrease.	Actuals, 1877-78.	Regular estimate, 1878-79.	Actuals for 5 months, 1878-79.	EXPLANATORY REMARKS.
	Rs.	Rs	Rs.	Rs	Rs.	Rs.	Rs.	Rs.	
Inspection and General Superintendence	57,000	56,000	57,000	1,000	.....	54,765	56,000	23,250	The Inspector-General of Jails explains that out of the large increase for next year about 1½ lakhs is required for jail manufactures, which are reproductive, and upwards of Rs. 50,000 for the new jail establishments, the cost of which will be more than met by reductions in the Police. He proposes that the course adopted this year for shewing the actual cash requirements of the department should be again resorted to by deducting the sum of Rs. 1,70,000 from both receipts and charges for supplies from the Jail Manufacture Department. In preparing the estimate, I have allowed the figures of the Inspector-General under hospital charges and clothing and bedding to stand, and have made the proposed deduction from the head of Jail Manufactures. This arrangement will admit of the supplies made being taken under their proper heads against the jails concerned, and show clearly the profit on manufactures actually sold outside the jail. The same course has been followed with the regular estimate for this year.
Presidency Jails	85,000	73,000	85,000	12,000	....	73,837	74,000	31,212	
Central "	2,97,000	3,49,000	2,97,000	.....	52,000	3,29,437	3,49,000	1,50,160	
District "	4,92,000	4,68,000	4,97,000	24,000	.....	4,46,129	4,68,000	1,80,733	
Lock-ups ..	1,09,000	77,000	1,11,000	32,000	.....	75,105	77,000	34,710	
School of Industry	15,000	13,000	15,000	2,000	.....	454	11,000	4,436	
Jail Manufactures	6,50,000	6,29,000	6,50,000	21,000	.....	6,71,667	5,80,000	2,78,772	
Total ...	17,05,000	16,65,000	17,12,000	92,000	52,000	16,51,394	16,15,000	7,03,279	
Deduct paper debits for supplies from Jail Manufacture Department.	.....	1,10,000		1,10,000					
TOTAL GRANT	17,05,000*	15,55,000	17,1[illegible]	2,02,000	52,000	16,51,394	16,15,000	7,03,279	

Net increase in 1879-80.—Rs. 1,50,000.

GRANT 18.—LAW AND JUSTICE—JAILS—*continued.*

Numbers 1878-79.	Numbers 1879-80.	DETAILS.	Local estimate, 1879-80.		Accountant-General's estimate, 1879-80.		Sanctioned estimate, 1879-80.		Sanctioned estimate, 1878-79.		Actuals, 1877-78.	Regular estimate, 1878-79.	Actuals for five months, 1878-79.	EXPLANATORY REMARKS.
		INSPECTION AND GENERAL SUPERINTENDENCE.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		Salaries.												
1	1	Inspector-General	24,000		24,000		24,000		24,000		22,431		11,250	
1	1	Personal Assistant to Inspector-General	6,000	30,000	4,800	28,800	4,800	28,800	4,800	28,800	4,385		2,000	The Inspector-General provides Rs. 1,200 for increase of pay to his Personal Assistant, but the amount is omitted in the absence of sanction.
											26,816			
		Establishment.												
21	25	Clerks	11,610		12,090		12,090		10,842		9,594		4,770	Increase sanctioned in letters from Government of Bengal, No. 2763, dated 9th August 1878, and No. 3236, dated 16th September 1878.
8	7	Servants	504		504		504		600					
		Temporary establishment ...	.....	12,114		12,594	.....	12,594	.....	11,442	3,025			A post of duftry connected to record supplied on higher pay and transferred to clerks. See letter from Government of Bengal, No. 3236, dated 16th September 1878.
											12,619		18,020	
		Contingent Charges.												
		Office expenses and miscellaneous	1,200		1,200		1,200		1,050		1,044		406	
		Country stationery							150	1,200	108		83	
											1,152			
		Travelling Expenses.												
		Travelling allowances	3,000		3,000		3,000			3,000	2,822			
		Postage Charges												
		Service postage stamps ...	1,500	5,700	1,500	5,700	1,500	5,700		1,500	1,482		625	
		Total ...		47,814		47,094		47,094		45,942	44,891		1,114	
		JAIL MANUFACTURE DEPARTMENT.											19,134	
		Establishment.												
1	1	Superintendent ...	9,000		9,000		9,000		9,000		9,000		3,750	
		Draughtsman ...	480		.....		.....		420					
		Clerks	.....		.....		.....		.....					Included in the establishment of the Inspector-General, the pay being drawn in the general office establishment bill.
		Servants	.....		.....		.....		.....					
		Travelling expenses	750		906		906		838		874		366	
		Total ...		10,230		9,906		9,906		10,258	9,874		4,116	Increase sanctioned in Government letter No. 3236, dated 16th September 1878.
		Deduct probable savings		.....		.....		.....		200				
										10,058				
		Total Inspection and General Superintendence		58,044		57,000		57,000		56,000	54,765	56,000	23,250	
		PRESIDENCY JAILS.												
		Establishment.												
1	1	Superintendent ...	6,000				6,000		6,000		5,245		2,500	
13	10	Fixed Executive Staff (including Jailors)	13,820		6,000		13,820		11,970					
	2	Native Doctors ...	1,620		13,820		1,620							It is proposed to entertain a small body of warders to maintain order and discipline within the Presidency Jail, the extra cost being covered by reducing the strength of the special police guard, from the Inspector-General of Jail's No. 7209, dated 28th August 1878, paragraph 23.
15	24	Fixed Warder Staff (including Turnkeys)	12,072		1,620		12,672		9,402		21,250		9,169	
9	9	Servants	660		12,072		660		660					
		Extra and temporary	.....		660		.....		.....					
		Total Establishments		34,172		34,172		34,172		28,032	26,495		11,669	
		Contingent Charges.												
		Rations	35,500		35,500		35,500		32,000		31,415		15,077	
		Hospital charges	4,100				4,100		4,000		3,120		1,522	Greater expenditure for diet of European prisoners.
		Clothing and bedding	4,600		4,100		4,600		3,400		3,319		542	The Inspector-General's figures under these heads are allowed to stand in order to provide for the adjustment of supplies from the Manufacture Department.
		Moving prisoners			4,600		1,200				1,153		353	
		Office and ground rent... ...			1,200		229				229		229	
		Purchase of service stamps ...			229		100				86		35	
		Contingencies and miscellaneous	6,000		100				4,868		5,464		1,730	
		Travelling allowances			4,499		4,499							
		Petty construction and repairs	400				400		500		320		55	
		Cost of medical stores	200		400		200		200		726			
		Cost of stores from England ...	.....		200		.....		.....		.....			
				50,800	.....	50,828		50,828		44,968	1,510			
		Total ...									47,342		19,543	
		Total Presidency Jails ...		84,972		85,000		85,000		73,000	73,837	74,000	31,212	

GRANT 18.—LAW AND JUSTICE—JAILS—*continued.*

Numbers. 1878-79.	Numbers. 1879-80.	DETAILS.	Local estimate, 1879-80.		Accountant-General's estimate, 1879-80.		Sanctioned estimate, 1879-80.		Sanctioned estimate, 1878-79.		Actuals, 1877-78.	Regular estimate, 1878-79.	Actuals for five months, 1878-79.	EXPLANATORY REMARKS.
		CENTRAL JAILS.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		Establishment.												
6	6	Superintendents	63,800		63,800		63,800		61,740		66,660		28,474	Increased pay of Superintendent, Midnapore Central Jail, and conveyance allowance of Superintendent, Alipore Jail (not provided this year), against a decrease in pay of Superintendent, Hazareebagh Jail.
48	29	Fixed Executive Staff (including Jailors) ...	29,070		29,070		29,070		30,797		57,695		25,610	Increased provision made in order to carry out completely, from the commencement of the next official year, the scheme for the reorganization of Jail establishment and substitution of warders for police guards submitted to Government in letter from Inspector-General of Jails, No. 7209, dated 28th August 1878.
...	8	Native Doctors...	3,120		3,120		3,120							
...	6	Apothecaries and Compounders ...	960		960		960							
247	224	Fixed Warder Staff (including Turnkeys ...	22,812		22,812		22,812		29,190					
20	...	Apprentice Warders	2,500		2,500		2,500		3,500					
...	11	Servants	816		816		816		912					
14	...	Extra and temporary	.....		.....		.....		700		1,845		350	
		Total ...		1,23,078		1,23,078		1,23,078		1,26,839	1,26,200		54,434	
		Contingent Charges.												
		Rations	1,24,620		1,24,620		1,24,620		1,76,000		1,62,781		82,489	Alteration of the diet scales in accordance with the suggestions of the Jail Conference, probable reductions of the price of food-grains owing to good crops this year and a smaller number of prisoners owing to the detention in District Jails for employment on building new jails.
		Hospital charges	15,820		15,400		15,400		13,000		15,033		5,319	See remark under Presidency Jail.
		Clothing and bedding	14,600		14,600		14,600		16,000		2,980		293	
		Petty construction and repairs	3,025		2,300		2,300		3,500		1,537		712	
		Contingencies and miscellaneous	13,300		13,002		13,002		10,500		15,463		5,162	These contingent heads have been generally modified with reference to the actuals of the past two years and to the probability of smaller expenditure consequent on a fewer number of prisoners being confined in the Central Jails.
		Purchase of service stamps ...	.....		600		600		700		502		211	
		Moving prisoners	1,550		2,000		2,000		1,200		1,901		1,184	
		Travelling allowances	.....		400		400		261		496		356	
		Cost of medical stores ...	1,000		1,000		1,000		1,000		1,454		.....	
		Ordnance stores	.....	1,73,915	.....	1,73,922	.....	1,73,922	.....	2,22,161	1,990		.....	
		Total Central Jails ...		2,96,993		2,97,000		2,97,000		3,49,000	3,29,437	3,49,000	1,50,160	
		DISTRICT JAILS.												
		Establishment.												
37	37	Superintendents	39,300		39,300		39,300		39,000		37,402		15,625	Allowance of the Superintendent, Champarun Jail, increased under orders of Government of Bengal, No. 606B, dated 28th October 1878.
191	70	Fixed Executive Staff (including Jailors.)	58,296		58,296		58,296		78,891		1,08,375		45,574	See remarks under Central Jails.
...	38	Native Doctors...	12,600		12,600		12,600							
339	749	Fixed Warder Staff (including Turnkeys.)	73,548		73,548		73,548		80,312					
		Extra and temporary.	9,392		4,000		9,392		3,675		3,402		1,254	Reduced with reference to actuals.
		Increase of pay to Jailors.	10,000		10,000		10,000							
		Total of Establishments ...		2,03,136		1,97,744		2,03,136		1,51,878	1,49,179		62,453	
		Carried over ...	.....	.....	.....	.....	.....	2,03,136						

GRANT 18.—LAW AND JUSTICE—JAILS—*continued.*

DETAILS.	Local estimate, 1879-80.		Accountant-General's estimate, 1879-80.		Sanctioned estimate, 1879-80.		Sanctioned estimate, 1878-79.		Actuals, 1877-78.	Regular estimate, 1878-79.	Actuals, for six months, 1878-79.	EXPLANATORY REMARKS.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Brought forward ...	.....	.....	.....	.....	.....	2,03,136						
DISTRICT JAILS—*contd.*												
Contingent Charges.												
Rations	2,06,350		2,06,300		2,06,300		2,31,000		2,14,521		93,613	See remarks against this head under Central Jails, but the saving will not be so great here, as a greater number of prisoners will be retained for employment in building new jails.
Hospital charges	14,210		14,000		14,000		9,000		11,553		4,945	See remark under Presidency Jails.
Clothing and bedding	30,200		30,000		30,000		28,000		4,000		498	
Petty construction and repairs	9,300		9,000		9,000		12,000		9,627		3,348	
Office and ground rent	.....		800		800		600		673		743	
Moving prisoners	8,150		4,000		4,000				3,799		2,575	
Travelling allowances	.....		500		500		500		.....		595	
Miscellaneous charges	24,990		20,000		20,000		23,622		19,592		8,109	
Cost of medical stores	3,000		6,000		6,000		3,000		14,425		.....	Increased with reference to actuals.
Tread-mills and cranks... ...	.....		.....		.....		5,000		364		34	
Cost of land	.....		597		597		700		.....		.....	For a brick-field at Pogree and Jailor's compound at Noakholly.
Purchase of reserve store of grain.	.....				.....				14,913		2,669	
Service postage stamps ...			1,500		1,500		1,200		1,527		700	
Office expenses and miscellaneous.	.....		1,559		1,559		1,500		1,673		451	
Cost of mathematical stores ...	.....		.....		.....		.....		483			
		2,96,200		2,94,256		2,94,256		3,16,122	2,96,950		1,18,280	
Deduct for rounding						4,97,392 392						
Total District Jails ...		4,99,336		4,92,000		4,97,000		4,68,000	4,46,129	4,68,000	1,80,733	
LOCK-UPS.												
Numbers. 1878-79. / 1879-80.												
Establishment.												
... ... Superintendents	.....		.....		.....				90			
70 73 Native doctors ...	23,040		21,000		23,000		17,772		.....		.....	The Inspector-General of Jails proposes to submit a scheme to Government for the reorganization of the management of lock-ups by placing native doctors in executive charge with an allowance of Rs. 10 a month for the extra duty where they do not get any special allowance, but as this extra charge must be borne by the department to which the pay of the native doctor is adjusted, it has not been brought forward.
142 450 Warder establishment.	44,280		44,280		44,280		14,112		29,454		11,821	
... 69 Extra and temporary establishment.	1,998		1,998		1,998		400		.....		.....	It is also proposed to guard the lock-ups by warders and relieve the Police Department of the duty which causes an increase of Rs. 30,000 under warder establishment.
		69,318		67,278		69,278		32,284	345		211	The increase under temporary establishment is for the entertainment of paid sweepers instead of sending convicts to do the work as directed in Government Resolution dated 18th June 1878 on the Annual Report of the Jail Department.
Total Establishment.	.....		.....				.....		29,889		12,032	
Contingent Charges.												
Rations	27,835		27,262		27,262		30,000		31,281		16,512	A reduced scale of diet is under consideration by the Inspector-General, which it is hoped will be aided by low prices.
Hospital charges	450		450		450		450		358		141	
Clothing and bedding	300		300		300		300		244		32	
Petty construction and repairs	4,360		4,000		4,000		5,000		3,794		1,785	
Office and ground rent... ...	.....		300		300		200		329		66	
Contingencies and miscellaneous	4,970		4,380		4,380		5,289		4,366		2,128	
Service postage stamps ...	.....		30		30		30		19		4	
Moving prisoners ... ... } Travelling allowances ... ... }	3,665		3,000		3,000		1,500		3,052		1,368	
Cost of land	.....		200		200		500		123		70	
Diet of prisoners in the Calcutta Lock-ups.	.....		.....		.....		347		.....			
			1,800		1,800		1,300		1,650		57·8	
		41,580		41,722		41,722		44,716	45,216		22,684	
Total Lock-ups ...	.....	1,10,898	.....	1,09,000		1,11,000	.....	77,000	75,105	77,000	34,716	

GRANT 18.—LAW AND JUSTICE—JAIL—*concluded.*

DETAILS.	Local estimate, 1879-80.		Accountant-General's estimate, 1879-80.		Sanctioned estimate, 1879-80.		Sanctioned estimate, 1878-79.		Actuals, 1877-78.	Regular estimate, 1878-79.	Actuals for six months, 1878-79.	EXPLANATORY REMARKS.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
SCHOOL OF INDUSTRY.												
Establishment	9,720		9,720		9,720		9,030		129		3,369	The estimate for next year provides for 100 bags against 50 for the present year.
Rations	3,400		3,400		3,400		1,000					
Clothing	500		500		500		200					
Hospital charges...	120		120		120		75				24	
Travelling allowances	.....		.....		.....		.....		.....		1,043	
Contingencies	900		1,260		1,260		500		325			
Education	.....		.....		.....		150					
Labour	.....		.....		.....		2,045			.....	.....	The provision for 1878-79 is now shown to be for purchase of raw materials and is consequently estimated for next year under that head.
Total ...		14,640		15,000		15,000		13,000	454	11,000	4,436	
JAIL MANUFACTURES.												
Pay of artizans teaching trades	.....		.....		.....		2,000		3,164		218	
Purchase of raw materials ...	7,49,415		7,49,000		7,49,000		6,22,000		6,20,272		2,77,736	A larger grant is required for the extension of oil manufacture in the Rajshahye, Central, and other Jails.
Rent and compensation of land for jail gardens.	.....		.....		.....		1,000		192		.....	
Cost of machinery for jail manufactures.	.....		.....		.....		.....		33		3	
Commission to jailors	4,000		4,000		4,000		4,000		7,220		806	
Purchase of type and press materals.	.....		.....		.....		.....		43		9	
Contingencies and miscellaneous.	.....		.....		.....		.....		48			
Stores received from England	.....		.....		.....		.....		40,651			
One-third freight on stores ...	.....		.....		.....		.....		44			
				7,53,000		7,53,000						
Deduct value of articles supplied to jails from the Manufactory Department to be charged off to the jails concerned.				1,03,000		1,03,000						
Total Jail Manufactures ...		7,53,415		6,50,000		6,50,000		6,29,000	6,71,667	5,80,000	2,78,772	

C. E. G.—Reg No. 10885—31-1-79.

FINANCIAL DEPARTMENT.

FINANCE.

CALCUTTA, THE 17TH JANUARY 1879.

RESOLUTION.

READ—

Memorandum from the Accountant-General, No. 2021C, dated 13th December 1878, submitting the annual estimate of receipts and expenditure of the Jail Department for 1879-80.

Receipts.—In the Resolution on the Jail Estimates for the current year, it was provided that the receipts, as shown in the estimates, should include the value of jail manufactures consumed in the department, a corresponding deduction being made at foot of the abstract of receipts and expenditure.

It is, however, obviously inconvenient that the receipts, as entered in the estimates, should differ from the figures in the Accountant-General's books; and the Lieutenant-Governor directs that in future only the anticipated receipts in cash shall be entered in the estimates. The Inspector-General of Jails may, if he wishes to do so, insert in a foot-note the probable value of jail manufactures supplied for jail consumption.

The jail receipts of 1877-78 amounted to Rs. 6,88,680, and the regular estimate for the current year is Rs. 6,54,000; but the attention paid of late years to jail manufactures will no doubt bear fruit in the coming year, and the estimate for 1879-80 may therefore stand at Rs. 7,31,000.

2. *Expenditure.*—Under the head "Inspection and General Superintendence," the regular estimate for 1878-79 is Rs. 56,000. The Inspector-General estimates the expenditure for 1879-80 at Rs. 58,044, and the Accountant-General at Rs. 57,000. The Accountant-General's estimate is accepted

3. Under the head "Presidency Jails," the sanctioned grant for the current year is Rs. 73,000, and the regular estimate is Rs. 74,000. The Inspector-General's estimate for next year is Rs. 84,972, and the Accountant-General's Rs. 85,000. The increase is partly due to changes in "Fixed Executive Staff" and "Fixed Warder Staff" contemplated under the new scheme for the reorganization of jail establishments, partly to the appointments of Native Doctors, to increased provision for diet of European prisoners, and to increases under other heads of contingent expenditure which are accepted by the Accountant-General in order to admit of the adjustment against proper budget heads of the value of stores supplied from the Manufacture Department. The figures of the Accountant-General are accepted.

4. Under the head "Central Jails," the actual expenditure in 1877-78 was Rs. 3,29,437, the sanctioned grant for 1878-79 is Rs. 3,49,000, and the regular estimate for the year may be taken at the same amount. For 1879-80 the Accountant-General's estimate is Rs. 2,97,000. The reduction on the estimate of the current year is almost entirely due to savings in "Rations." The actuals under this head for 1877-78 were Rs. 1,62,781, and the provision in the current year's budget is Rs. 1,76,000; but the introduction of new diet scales, and the probability of lower prices of food, and of a smaller number of prisoners owing to a larger proportion of convicts being detained in district jails, justify the reduction of the estimate to Rs. 1,24,620 for the ensuing year. The Accountant-General has reduced the Inspector-General's estimate under "Petty Construction and Repairs" from Rs. 3,025 to Rs. 2,300; but as even the reduced amount exceeds the actuals of 1877-78 by more than 50 per cent., the Accountant-General's estimate may stand. The estimate under the head "Central Jails" for 1879-80 is accordingly fixed at Rs. 2,97,000.

5. Under the head "District Jails," the actual expenditure amounted to Rs. 4,46,129 in 1877-78; the sanctioned grant for 1878-79 is Rs. 4,68,000, and

the same amount may be taken as the regular estimate of the year. The Inspector-General puts the estimate for next year at Rs. 4,99,336, and the Accountant-General at Rs. 4,92,000. The increase over the estimate of the current year is chiefly due to a contemplated increase in the warder staff (which should be covered by reductions in the Police Budget), and in the pay of Jailors under the new scheme for the reorganization of the department. On the other side there is a reduction of nearly Rs. 25,000 in "Rations."

The Accountant-General has reduced the provision of Rs. 9,392 for extra and temporary warders for next year to Rs 4,000 with reference to the actuals of past years; but actuals are not a safe guide in such a case, and the provision made by the Inspector-General should stand. The estimate for the next year under "District Jails" will therefore be in round numbers Rs. 4,97,000.

6. Under the head "Lock-ups," the actual expenditure in 1877-78 was Rs. 75,105; the sanctioned grant for the current year is Rs. 77,000, and the same amount may be taken as the regular estimate for the year. For next year the Inspector-General puts the estimate at Rs. 1,10,898, and the Accountant-General at Rs. 1,09,000. The increase over the estimate for 1878-79 is due chiefly to an increase of Rs. 30,168 on account of warders to be entertained instead of police guards, and to a proposal to give native doctors an allowance of Rs. 10 for executive charge of lock-ups. On the other hand, a decrease is expected in the cost of "Rations." The increase of expenditure under "Warder Establishment" will be balanced by a corresponding decrease in the police estimates. The Accountant-General is of opinion that the allowance to native doctors should be borne by the department to which the pay of the native doctor is debited; but as the allowance is given solely for *executive* charge of lock-ups, the Lieutenant-Governor desires that it should be shown as a jail charge, to which head it undoubtedly belongs. The Accountant-General's figures under lock-ups are accepted, except that the provision for native doctors will be increased to Rs. 23,000, and the total estimate will accordingly stand at Rs. 1,11,000.

7. Under the head "School of Industry," the Accountant-General's estimate of Rs. 15,000 is accepted.

8. Under the head "Jail Manufactures," the expenditure in 1877-78 was Rs. 6,71,667; the sanctioned grant for the current year is Rs. 6,29,000; and the regular estimate may be taken at Rs. 5,80,000. The Inspector-General shows the estimated gross expenditure for next year at Rs. 7,53,000 in round numbers, and this estimate is accepted by the Lieutenant-Governor; but it is anticipated that of this amount Rs. 1,03,000 will be ultimately transferred, on account of the value of jail manufactures consumed in the department, to other heads of expenditure under which provision has already been made to meet this charge. The expenditure in the estimate should therefore be shown at Rs. 7,53,000, *minus* Rs. 1,03,000, or Rs. 6,50,000, which is the amount recommended by the Accountant-General.

9. The jail estimate for 1879-80, and the regular estimate for the current year, will therefore stand as follows:—

Receipts.

	Rs.		Rs.
Estimate, 1879-80 ...	7,31,000.	Regular estimate, 1878-79	6,54,000.

Expenditure.

	Sanctioned grant, 1879-80.	Regular estimate, 1878-79.
	Rs.	Rs.
Inspection and General Superintendence ...	57,000	56,000
Presidency Jail	85,000	74,000
Central Jails	2,97,000	3,49,000
District Jails	4,97,000	4,68,000
Lock-ups	1,11,000	77,000
School of Industry	15,000	11,000
Jail Manufactures	6,50,000	5,80,000
Total ...	17,12,000	16,15,000

ORDER.—Ordered that a copy of the Resolution, together with copies of the estimates, be forwarded to the Inspector-General of Jails, to the Accountant-General, and to the Judicial (Jails) Department of this Office for information.

By order of the Lieutenant-Governor of Bengal,

D. BARBOUR,

Offg. Secretary to the Govt. of Bengal.

Nos. 203-205.

COPY forwarded to

By order of the Lieutenant-Governor of Bengal,

RAJENDRA NATH MITRA,

Asst. Secretary to the Govt. of Bengal.

CALCUTTA,
The 17th January 1879.

C. E. G.—Reg. No. 10886—31-1-79.

REGISTRATION BUDGET, 1879-80.

No. 2030C, dated Calcutta, the 16th December 1878.
Memo. by J. WESTLAND, ESQ., Accountant-General, Bengal.
FORWARDED to the Secretary to the Government of Bengal, Financial Department.

LAW AND JUSTICE.

14.—REGISTRATION.

Receipts.

	Local estimate, 1879-80.	Accountant-General's estimate, 1879-80.	Sanctioned estimate, 1879-80.	Sanctioned estimate, 1878-79.	Actuals, 1877-78.	Regular, estimate 1878-79.	Actuals for five months, 1878-79.	EXPLANATORY REMARKS.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Fees for registering documents ...		9,35,000			6,43,105		3,91,520	The Inspector-General of Registration proposes to fix the regular estimate for the current year at Rs. 9,57,932 with reference to the figures furnished by District Registrars for the first six months, and the estimate for next year at Rs. 10,00,000, as there has been a steady increase in registration for many years, and there seems no reason why it should cease during the ensuing year; but as antagonistic causes might appear, he calculates the increase at 5 per cent. Both these amounts seem very high, and I would therefore recommend that the regular estimate be taken at Rs. 8,50,000, and for next year at Rs. 9,50,000.
Fees for copies of registered document.		8,000			8,942		5,954	
Collection under Act X of 1866 ...		2,000			2,491		762	
Miscellaneous		5,000			6,742		4,597	
Total Registration ...	10,00,000	9,50,000	9,00,000	8,00,000	6,61,280	8,50,000	4,02,834	

Net increase in 1879-80—Rs. 1,50,000.

GRANT 18.—LAW AND JUSTICE.

Registration.

	BUDGET ESTIMATE.		Sanctioned estimate, 1879-80.	Increase.	Actuals, 1877-78.	Regular estimate, 1878-79.	Actuals for five months, 1878-79.	EXPLANATORY REMARKS.
	1878-79.	1879-80.						
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Superintendence	69,000	71,240	71,240	2,240	58,752	62,000	26,518	
District charges	4,03,148	4,62,760	[illegible]	59,612	3,96,860	4,25,000	1,95,442	
Total Grant 18 ...	4,72,148	5,34,000	[illegible]	61,852	4,55,612	4,87,000	2,21,960	

Net Increase in 1879-80—Rs. 61,852.

GRANT 18.—LAW AND JUSTICE.

Numbers. 1878-79.	Numbers. 1879-80.	DETAILS.	Local estimate, 1879-80.		Accountant-General's estimate, 1879-80.		Sanctioned estimate, 1878-79.		Sanctioned estimate, 1878-79.		Actuals, 1877-78.	Regular estimate, 1878-79.	Actuals for five months, 1878-79.	EXPLANATORY REMARKS.
		SUPERINTENDENCE.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		Salaries.												
1	1	Registrar General ...	19,500		19,500		19,500		21,600		13,593		5,920	Full salary of the permanent incumbent, Mr. H. S. Beadon, for 9 months at Rs. 1,600, and 3 months at Rs. 1,700.
2	2	Inspectors ...	20,400	39,900	20,400	39,900	20,400	39,900	20,400		17,490		8,771	
		Deduct probable savings.	.....	.....	.....	.....	.....	.....	42,000 4,300	37,700				
		Establishment.												
18	18	Clerks	14,424		14,424		14,424		14,256		14,440		6,092	Annual increments.
9	11	Servants	912		912		912		744					Increase for Inspectors' peons sanctioned in 1871, but not hitherto budgetted for.
		Temporary establishment.	.....	15,336	.....	15,336	.....	15,336	.....	15,000	149		100	
		Contingent Charges.									45,672		20,833	
		Office rent	6,090		6,090		6,090			6,090	4,989		2,533	
		Country stationery	100		50		50			100	27		12	
		Office expenses and miscellaneous ...	2,300	8,490	1,964	8,104	1,964	8,104		2,210	1,761		320	
		Travelling Charges.									6,777		2,865	
		Travelling allowances		8,000		7,000		7,000		7,000	5,533		2,590	The Inspector-General's estimate of Rs. 8,000 is so much in excess of the charges of past years that I do not think that, even with the more rigorous inspection promised, the estimates of Rs. 7,000 will be exceeded.
		Postage Charges.												
		Service postage stamps		900		900		900		900	770		180	
		Total Superintendence ...		72,626		71,240		71,240		69,000	58,752	62,000	6,518	
		DISTRICT CHARGES.												
		Salaries.												
1	1	Registrar for Calcutta	7,200		7,200		7,200		7,200		3,840		2,884	
23	20	Special Sub-Registrars	31,200		31,200		27,000		30,000		37,428		14,420	For six Sub-Registrars at Rs. 200 each nett, and 14 special Sub-Registrars at Rs. 100 each exclusive of commission.
		Sub-Registrars' commission	3,10,000	3,48,400	3,10,000	3,48,400	2,75,000	3,00,200	2,50,000	2,87,200	2,48,762		1,30,394	The figures of the Inspector-General are brought forward, as there seems every probability of the commission for the present year being about Rs. 3,00,000, and increased receipts next year will necessitate larger payments.
		Establishment.									2,90,030		1,47,698	
		Clerks	91,020		84,048		84,048		84,048		79,580		35,978	The Inspector-General estimates for the revised establishments proposed in his letter No. 4334, dated 11th September 1878, including the establishment of the Registrar of Calcutta, but in the absence of sanction the figures of the present year are reproduced.
		Servants	3,312		3,312		3,312		3,480					
		Temporary establishment	7,000	1,01,332	3,000	90,360	3,000	91,360	3,000	90,528	3,864		1,962	Figures of the present year reproduced with reference to the remarks of Government on this head in the orders on the budget estimate for 1878-79.
		Contingent Charges.									83,444		37,940	
		Office and house rent	.....		.....				420		197	.....	.....	No provision required, a permanent building having been provided for the registry office at Noakholly.
		Petty construction and repair... ...	3,000		2,500		2,500		2,000		1,120		240	Petty repairs to permanent buildings have now to be charged to the Civil Department under orders of Government of Bengal, Public Works Department, No. 235A, dated 25th February 1878, and many temporary buildings require annual repairs.
		Office expenses and miscellaneous ...	14,000	17,000	14,000	16,500	14,000	16,500	14,000	16,420	15,375		6,375	
		Travelling Charges.									16,692		6,615	
		Travelling allowance		5,000		4,000		4,000		5,000	3,578		1,865	Reduced with reference to actuals of the past two years.
		Postage Charges.												
		Service postage stamps		4,000		3,500		3,500		4,000	3,116		1,324	Reduced on actuals, but the Inspector-General reproduces the allotment for the current year, stating that the correspondence of the department is steadily increasing.
		Total District Charges ...		4,75,732		4,62,760		4,24,560		4,05,148	3,96,860	4,25,000	1,95,442	

BUDGET ESTIMATE—REGISTRATION, 1879-80.

Explanatory Memorandum.

The following figures compare the receipts and charges for registration for the past few years—

	1875-76.	1876-77.	1877-78.	1878-79.		1879-80.
				Budget.	Regular.	Budget.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Receipts	5,80,467	5,64,905	6,61,280	8,00,000	8,50,000	9,50,000
Superintendence charges	37,196	61,186	58,752	69,000	62,000	71,240
District charges	3,79,150	3,69,088	3,96,860	4,03,000	4,25,000	4,62,760
Net receipts ...	1,64,121	1,34,631	2,05,668	3,28,000	3,63,000	4,16,000

CALCUTTA,
The 16th December 1878.

J. WESTLAND,
Accountant-General, Bengal.

C. E. G.—Reg. No 10736—23-1-79

FINANCIAL DEPARTMENT.

FINANCE.

CALCUTTA, THE 13TH JANUARY 1879.

RESOLUTION.

READ—

Memorandum from the Accountant-General, No. 20300., dated 16th December 1878, submitting the budget estimate of the Registration Department for 1879-80.

Receipts.—The actuals of the first five months of 1878-79 amount to Rs. 4,02,834, and the Inspector-General of Registration estimates that the total receipts for the current year will amount to more than Rs. 9,50,000. In consideration of the steady increase of registration during the past few years, he estimates the receipts for 1879-80 at Rs. 10,00,000. The Accountant-General, however, considers the estimates of the Inspector-General to be too sanguine. The sanctioned estimate for 1878-79 was Rs. 8,00,000, and the actual receipts for the first five months justify a confident expectation that the receipts of the year will show a large increase on the estimate. The proportion which five months' receipts of past years have borne to the receipts of the whole year leads to the belief that the total receipts of the year will not be less than Rs. 8,80,000, and this amount may be taken as the regular estimate of the year. The increase of revenue in past years has been very great, but it is not safe to assume that this rate of increase will continue, and the estimate for 1879-80 will be Rs. 9,20,000.

3. *Expenditure.*—Under the head of "Superintendence," the estimate as revised by the Accountant-General, viz. Rs. 71,240, is accepted. It is stated that the estimated increase of expenditure under the sub-head "Servants" is due to the "increase of inspectors' peons sanctioned in 1871, but not hitherto budgetted for." It should be explained whether the peons sanctioned in 1871 were, or were not, employed at the time. If they are now employed for the first time, the fresh sanction of Government is required.

4. Under the head "District charges," a sum of Rs. 31,200 is provided for "Salaries of special Sub-Registrars," on the supposition that Government will have to pay six special Sub-Registrars at Rs. 200 each and 14 at Rs. 100 each. But as the Government has already declined to raise to Rs. 100 each the fixed pay of the men who are now drawing Rs. 50 and Rs. 75, the expenditure will amount only to Rs. 29,100 as shown in the margin. A further allowance may safely be made for the absorption of at least two appointments on Rs. 100 per mensem; the estimate as now revised will therefore stand at Rs. 27,000.

6	Special Sub-Registrars at	Rs.	200
8	ditto ditto	„	100
5	ditto ditto	„	75
1	ditto ditto	„	50
	Total	...	2,425
			× 12
			29,100

5. Under the head "Sub-Registrars' Commission," the Inspector-General asks for Rs. 3,10,000 on the grounds that the grant, viz. Rs. 2,50,000, for 1878-79 will be exceeded, the actual expenditure of the first five months of the current year having already reached Rs. 1,30,394, and that increased receipts in the ensuing year will necessitate increased expenditure. It is not, however, the intention of Government to allow very high rates of commission, and the Inspector-General has already been asked to bring to the notice of Government all cases in which there may be a large increase in the net emoluments of Sub-Registrars so that their rates of percentages may be reduced. The Judicial Department of this Office will be requested to call the attention of the Inspector-General to the importance of keeping down this charge. Meantime the Lieutenant-Governor will only sanction a grant of Rs. 2,75,000 for "Sub-Registrars' Commission" in 1879-80.

6. Under the head "Temporary establishments," the Inspector-General asks for Rs. 7,000, while the Accountant-General's estimate is Rs. 3,000 only. Looking to the actual expenditure of the first five months of the current year, viz. Rs. 1,062, and to the actuals of 1877-78, which amounted to Rs. 3,864, the Lieutenant-Governor is pleased to fix the estimate for 1879-80 at Rs. 4,000.

7. The Accountant-General's estimates under other heads of expenditure are accepted.

8. With the alterations above enumerated the estimates for 1879-80 will stand thus—

	Rs.	Rs.
Receipts		9,20,000
Expenditure—		
Superintendence	71,240	
District Charges	4,24,560	
		4,95,800
Estimated surplus of receipts over expenditure ...		4,24,200

ORDER.—Ordered, that a copy of the Budget and of this Resolution be forwarded to the Inspector-General of Registration, to the Accountant-General, Bengal, and to the Judicial Department of this Office for information. The attention of the Judicial Department of this Office is specially invited to paragraph 5 of the Resolution.

By order of the Lieutenant-Governor of Bengal,

D. BARBOUR,

Offg. Secretary to the Govt. of Bengal.

No. 147.

COPY forwarded to

No. 148.

COPY forwarded to

No. 149.

COPY forwarded to

By order of the Lieutenant-Governor of Bengal,

D. BARBOUR,

Offg. Secretary to the Govt. of Bengal.

CALCUTTA,
The 18th January 1879.

S. J. D'S.—Reg. No. 10737—23-1-79.

Bengal Budget Estimate of the Police Department, for 1879-80.

No. 2112C., dated Calcutta, the 7th January 1879.

Memo. by—J. Westland, Esq., Accountant-General, Bengal.

Forwarded to the Secretary to the Government of Bengal, Financial Department.

Grant 15.—Police.

Receipts.	Local estimate, 1879-80.	Accountant-General's estimate, 1879-80.	Sanctioned estimate, 1879-80.	Sanctioned estimate, 1878-79.	Actuals, 1877-78.	Regular estimate, 1878-79.	Actuals for five months, 1878-79.	Explanatory Remarks.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Police supplied to Public Departments, private companies and persons...	.....	17,000	17,000	19,000	36,932		8,626	Of the actuals of 1877-78, Rs. 10,427 in recovery on account of an old charge for police in Keonghur. These recoveries are now completed.
Superannuation receipts	.....	16,000	10,000	19,000	16,130		6,907	
Cash Receipts under Act XXXI of 1860	.....	500	500	500	476		231	
Fees and Fines	.....	500	500	500	766		178	
Realisations on account of lost and unserviceable stores	369	.....	.....	.....	.....		.....	
Deductions on account of clothing from pay of Head Constables and Constables	50,250	.....	.....	.....	.....		.....	The recoveries on account of clothing have been deducted from the charge side, as the pay of Constables will be re-adjusted consequent on the abolition of the Police Clothing Fund.
Deductions on account of clothing from pay of Head Constables and Constables, Chittagong Hill Tracts	1,896	.....	.....	.....	.....		.....	
Miscellaneous	.....	20,000	20,000	20,000	37,611		19,874	
Recoveries from Chittagong Frontier Police for provisions	.....	20,000	20,000	20,000				
Total Police, Rs. ...	52,515	74,000	74,000	79,000	91,915	76,000	35,816	

Net decrease in 1879-80—Rs. 5,000.

Expenditure.	Budget estimate. 1879-80.	Budget estimate. 1878-79.	Sanctioned estimate 1879-80.	Increase.	Decrease.	Actuals, 1877-78.	Regular estimate, 1878-79.	Actuals for five months, 1878-79.	Explanatory Remarks.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Presidency Police	2,44,000	2,40,000	2,44,000	4,000	.....	3,13,427	1,82,000	1,17,873	
Superintendence	1,17,416	1,17,000	1,10,068	416	.....	1,14,039	1,07,000	49,655	
District Executive Force	32,53,538	33,20,000	32,53,538	.....	66,462	34,86,169	33,00,000	23,16,537	
Railway Police	31,212	31,000	31,1[illegible]	212	.....	29,519	29,000	9,814	
Municipal Police	38,629	38,000	[illegible]	629	.....	35,193	36,000	14,684	
Special Police	1,72,205	1,62,000	1,73,205	10,205	.....	2,08,995	1,62,000	65,097	
Total ...	38,57,000	39,08,000	[illegible]	15,462	66,462	41,87,342	38,26,000	15,72,660	

Net decrease in 1879-80—Rs. 51,000.

GRANT 19.—POLICE.—(*Continued.*)

Numbers 1878-79	Numbers 1879-80	Detail	Local estimate, 1879-80.		Accountant-General's estimate, 1879-80.		Sanctioned grant, 1879-80.		Sanctioned estimate, 1878-79.		Actuals, 1877-78.	Regular estimate, 1878-79.	Actuals for five months, 1878-79.	Explanatory Remarks.
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		PRESIDENCY POLICE.												
		Government contribution of 25 per cent. pay of Calcutta Police		97,469		97,460		97,460		97,187	1,62,181	35,500	31,992	As reported by the Commissioner of Police, the payments this year are to be small, because a large amount for 1878-79 was drawn and paid in 1877-78.
		RIVER POLICE.												
		Establishment.												
7	7	Superintendents, Darogahs and Serjeants ...	12,000		12,000		12,000		12,720					Pay of a Superintendent reduced by the Port Commissioners.
57	57	Corporals and Constables ...	5,580	17,580	5,580	17,580	5,580	17,580	5,580	18,300				
		Boat Establishment.												
105	105	Crew of boats ...	9,180		9,180		9,180		9,180					
		Hire of boats ...	600	9,780	600	9,780	600	9,780	600	9,780				
		Contingent Charges.												
		Contingent expenses	1,424		1,424		1,424		1,424					
		Clothing	1,000		1,000		1,100		1,000					
		House rent for Superintendent	1,080		1,080		1,080		1,080					
		Petty constructions and repairs	.....		.....		.....		.....					
		Repairs of hulks and boats ...	5,000	8,504	5,000	8,504	5,000	8,504	5,000	8,504				
		Grand Total ...		35,864		35,864		35,864		36,584				
		DEDUCT.												
		Three-fourths of cost paid by Port Commissioners... ...		26,898		26,898		26,898		27,438				
		Total amount of Government contribution		8,966		8,966		8,966		9,146	9,116	8,966	8,966	
		DEAD-HOUSE.												
		Establishment and contingencies		400		400		400		520	500	454	155	Establishment reduced to wards meeting the pay of a native doctor for the Calcutta Lock-up. See letter from Government of Bengal, No. 2212, dated 20th May 1878.
		BALLIGHATTA, KIDDERPORE, AND SEALDAH SALT POLICE ESTABLISHMENT.												
15	15	Sub-Inspectors, Corporals and Constables ...	2,352		2,352		2,352		2,352		2,506		1,054	
4	4	Manjees and Dandies ...	216		216		216		216					
		Boat hire ...	60		60		60		60		60		25	
		Clothing ...	80		80		80		60		65		.....	For new pugrees every second year.
		Petty construction and repairs	100		100		100		100		226		90	
		Ground rent ...	38		38		38		38		56		34	
		Contingencies ...	80	2,926	80	2,926	80	2,926	80	2,906	36		4	
		Total ...									2,949	2,680	1,207	
		CALCUTTA LOCK-UP.												
		Establishment.												
10	10	Lock-up guards	1,032		1,032		1,032		1,032		1,032		470	A native doctor sanctioned in letter from Government of Bengal, No. 2212, dated 20th May 1878.
4	5	Servants ...	444	1,476	444	1,476	444	1,476	204	1,236	204			
											1,236			
		Contingent Charges.												
		Clothing	64		64		64		48		60			
		Conveyance allowance ...	50		50		50		50		26			For pugrees every second year.
		Petty construction and repairs	50		50		50		50		.....			
		Contingencies	25		25		25		25		142			
				189		189		189		173		228		
		Total, Calcutta Lock-up ...		1,665		1,665		1,665		1,409	1,464	1,460	470	
		ADDITIONAL FORCE FOR DUTIES OF MILITARY GUARDS.												
		Establishment.												
22	22	Inspectors and Serjeants ...	19,260		19,260		19,260		19,260		56,257		23,406	
376	376	Constables and Corporals ...	36,312		36,312		36,312		36,312					
4	4	Servants ...	192	55,764	192	55,764	192	55,764	192	55,764	192		81	
											56,449		23,487	

GRANT 15—POLICE.—(*Continued.*)

DETAIL.	Local estimate 1879-80.		Accountant-General's estimate, 1879-80.		Sanctioned grant, 1879-80.		Sanctioned estimate, 1878-79.		Actuals, 1877-78.	Regular estimate, 1878-79.	Actuals for five months, 1878-79.	EXPLANATORY REMARKS.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
PRESIDENCY POLICE.—*Continued.*												
ADDITIONAL FORCE FOR DUTIES OF MILITARY GUARDS—*continued.*												
Contingent Charges.												
Clothing	3,272		2,936		2,936		2,250		3,134		787 *	Increase for pugrees every second year. The local figures include Rs. 343 for moiety, cost of great coats, for which there does not appear to be any authority. * Increased with reference to actuals.
Escort charges	500		1,000		500		500		6,962		725 *	
Rewards	500		1,000		500		500		1,000		.....	
Oil for night rounds	500		500		500		500		875		414	
Conveyance allowance for guards	300	5,072	300	5,736	300	4,736	300	4,050	11,971		1,926	
Total Additional Force ...		60,836		61,500		60,500		59,814	68,420	60,000	25,413	
SUBURBAN POLICE.												
NUMBERS. 1878-79. 1879-80. EXECUTIVE POLICE. *Salaries.*												
2 2 Superintendents		11,400		11,400		11,400		10,200				Increase of Rs. 50 each per mensem after three years' approved service.
Establishment.												
31 31 Inspectors, Darogahs and Serjeants ...	27,840		27,840		27,840		27,840					
707 711 Corporals and Constables (including good-conduct allowance)	64,652		64,652		64,652		63,792					Four additional Constables sanctioned in Bengal Government order No. 527, dated 26th January 1878, and a first provision of Rs. 500 for good-conduct allowance, sanctioned in letter No. 182T, dated 26th April 1878.
3 3 Clerks	1,092		1,092		1,092		1,092					
36 36 Servants... ...	2,160		2,160		2,160		2,160					
8 8 Court Inspectors and Constables at Sealdah and Alipore	3,504		3,504		3,504		3,504					
Allowance to policemen while on leave ...	1,500	1,00,748	1,500	1,00,748	1,500	1,00,748	1,500	99,888				
Detective Force.												
Moiety of the detective force for the Town and Suburbs...		8,940		8,940		8,940		8,940				
Contingent Charges.												
Purchase of horses, saddles, bridles, &c., &c.	1,300		1,300		1,300		1,300					
Rewards	1,000		1,000		1,000		1,000					
Lighting thannas, guard-rooms &c.	2,880		2,880		2,880		2,880					
Diet and clothing of prisoners	200		200		200		200					
Stationery	125		125		125		125					
Miscellaneous	1,400		1,400		1,400		1,400					
Clothing	5,536		5,536		5,536		4,128					
Rent of thannas	11,500		11,500		11,500		11,500					For new pugrees every second year.
Petty construction and repairs	4,000		4,000		4,000		4,000					
Contribution to Chowkidars' hospitals	6,408	34,349	6,408	34,349	6,408	34,349	7,448	33,981				Reduced with reference to the average number of patients at present treated in the hospital, and the revised scale of diet.
Total, Suburban Police ...		1,55,437		1,55,437		1,55,437		1,53,009				
DEDUCT.												
Amount payable by Municipality...		79,718		79,718		79,718		78,505				Distribution given by the Commissioner of Police.
Net amount payable by Government		75,719		75,719		75,719		74,504				
Total, Presidency Police ...		2,47,972		2,48,636		2,47,636		2,45,486	68,796	73,800	49,670	
Deduct—Anticipated savings		7,972		4,636		4,636		5,486				
Total, Presidency Police ...		2,40,000		2,44,000		2,43,000		2,40,000	3,13,426	1,82,000	1,17,873	
PROVINCIAL SUPERINTENDING OFFICERS OF DISTRICT POLICE.												
NUMBERS. 1878-79. 1879-80. *Salaries.*												
1 1 Inspector-General	30,000		30,000		30,000		30,000					
2 2 Deputy-Inspectors-General ...	36,000		36,000		36,000		36,000		62,600		25,929	
1 1 Personal Assistant	9,600	75,600	9,600	75,600	9,600	75,000	9,600	75,600	10,055		4,000	
									72,655		29,929	

GRANT 15—POLICE.—(*Continued*)

Numbers 1878-79.	Numbers 1879-80.	Detail.	Local estimate, 1879-80.		Accountant-General's estimate, 1879-80.		Sanctioned grant, 1879-80.		Sanctioned estimate, 1878-79.		Actuals, 1877-78.	Regular estimate, 1878-79.	Actuals for five months, 1878-79.	Explanatory Remarks.
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		PROVINCIAL SUPERINTENDING OFFICERS OF DISTRICT POLICE.—(*Continued.*)												
		OFFICE AND CHARGES OF INSPECTOR-GENERAL.												
		Establishment.												
26	29	Clerks	29,412		26,300		27,952		26,032		26,024		10,613	Four additional clerks have been sanctioned in Bengal Government letter No. 982T, dated 6th November 1878, by the abolition of the post of Head Assistant, against which some vacancies have been filled up on minimum pay of the grades.
7	7	Servants ...	552		552		552		552					The Inspector-General has provided for a scheme to classify all his office clerks into grades, but the arrangement has not been sanctioned by Government.
		Temporary Establishment ...	.....	29,964	.....	26,852	.....	28,504	.....	26,584	.....		.....	
											26,024		10,613	
		Contingent Charges.												
		Office rent	5,264		5,264		5,264		5,264		5,246		2,225	
		Office expenses	2,000		2,000		2,000		1,852		2,724		3,479	
		Miscellaneous expenses ...											60	
		Country stationery		7,264		7,264		7,264		7,116				
		Travelling Expenses.									8,117		5,764	
		Travelling expenses and allowances		7,500		6,500		6,500		6,500	5,833		1,556	
		Postage Charges.												
		Service postage stamps ...		1,200		1,200		1,200		1,200	1,350		793	
		Total, Provicial Superintendents' Offices ...		1,21,528		1,17,416		1,19,968		1,17,000	1,14,939	1,17,000	48,655	
		DISTRICT EXECUTIVE FORCE.												
		EXECUTIVE DEPARTMENT.												
		Salaries.												
44	41	District Superintendents ...	4,09,200		3,43,200		3,43,200		3,66,000		4,79,223		1,97,769	Three District Superintendents have been reduced by the extra revision, and one is attached to the Inspector-General as Personal Assistant, and included under this head. Three Assistant Superintendents increased under Government orders Nos. 734 and 1004, dated 9th and 25th February 1878. The Inspector-General's estimate includes provision for his Personal Assistant, which has been omitted now, being already taken under Superintending Officers.
29	32	Assistant Superintendents ...	1,49,400		1,30,200		1,30,200		1,19,400					
				5,58,600		4,73,400		4,73,400		4,85,400				
		Deduct, Assam and Railway Police ...		76,800							4,79,223		1,97,769	
				4,81,800										
		Establishment.												
203	144	Inspectors ...	2,73,600		2,73,600		2,73,600		3,65,400		8,37,156		3,12,206	Sixty-one Inspectors reduced by the general revision carried out this year, whilst two new appointments have been sanctioned, one for the Chandpore sub-division in Tipperah, and one for Patun, to supervise the working of the Arms Act.
697	696	Sub-Inspectors...	5,04,480		5,04,480		5,04,480		5,01,840					Eight Sub-Inspectors reduced by the general revision, one by the introduction of the warder system in the Durbungah jail, and one for decrease in Tipperah by the formation of a new sub-division, against which seven have been sanctioned for the extra police in Backergunge and two in Hazareebagh.

GRANT 15.—POLICE.—(*Continued.*)

Numbers. 1878-79.	Numbers. 1879-80.	Detail.	Local estimate, 1879-80.		Accountant-General's estimate, 1879-80.		Sanctioned grant, 1879-80.		Sanctioned estimate, 1878-79.		Actuals, 1877-78.	Regular estimate, 1878-79.	Actuals for five months, 1878-79.	Explanatory Remarks.
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		DISTRICT EXECUTIVE FORCE.—*Continued.*												
		EXECUTIVE DEPARTMENT.—*Continued.*												
		Establishment.—Continued.												
2,356	2,206	Head Constables	4,08,120		4,08,120		4,08,120		4,28,580		15,69,270		6,13,517	The decrease under these heads is mainly due to reductions by the general revision, also to the introduction of the warder system in 20 jails, abolition of frontier ports in Mymensingh and treasury outpost guards in Moorshedabad. Reductions of extra police in Pubna, and of constables in Goalundo. Against which new establishments have been sanctioned for guards at the Northern Bengal Railway stations for extra police in Backergunge, for patrol duty in Darjeeling, for Chittagong Settlement Officer, and for the Chandpore subdivision in Tipperah.
15,465	14,544	Constables ...	11,55,564		11,55,564		11,55,564		12,23,544					
		Kurkuch salt establishment..	3,688		3,688		3,688		.....		.....		.....	
3	2	European Constables	2,400		2,400		2,400		3,240		3,040		678	Two Constables reduced in Hooghly and one in Chittagong and one sanctioned for duty at the Saidpore station of the Northern Bengal State Railway.
34	32	Mounted Constables	9,600		9,600		9,600		10,320		17,250		4,283	Two reduced in Julpigoree, partly to meet the cost of the additional police sanctioned for patrolling the trunk road in the Darjeeling district.
		Hospital establishment ...	18,000		18,000		18,000		17,605		1,03,787		43,509	Annual increments.
		Clerks and servants	1,03,971		93,411		93,411		93,014					The Inspector-General provides for a Clerk on Rs. 20 for each district for which application has been made to Government; but in the absence of sanction the provision (Rs. 10,560) has been struck out.
		Temporary establishment ...	.....		.....		.....		.....		210		3,800	An additional sum of Rs. 50,000 has been deducted for savings on account of recoveries from constables for clothing. It is not known whether the Inspector-General has made allowance for the reduction of guards consequent on the general introduction of the warder system into jails.
				24,79,423		24,68,863		24,68,863		26,43,543	25,30,713		9,77,993	
				29,61,223		29,42,263		29,42,263		31,28,943				
		Deduct probable savings ...		1,00,000		1,50,000		1,50,000		1,00,000				
		Total ...		28,61,223		27,92,263		27,92,263		30,28,943				
		Contingent Charges.												
		Clothing	68,089		90,000		90,000		71,500		71,856		9,717	By the abolition of the Police Clothing Fund all payments for clothing are taken under this head; the amount entered is the average of the last three years' expenditure.
		Ordnance stores and repairs of arms and accoutrements ...	10,000		10,000		10,000		10,000		12,718		517	
		Purchase of tents and accoutrements	7,000		7,000		7,000		7,000		4,558		57	
		Good-conduct money	12,253		6,000		6,000		5,000		5,286		2,358	
		Boats, elephants and mules ...	94,814		89,000		89,000		89,000		88,323		30,064	
		Rewards	10,003		8,000		8,000		8,000		6,492		3,417	
		Compensation for lands taken for police buildings	.....		775		775		.....		1,407		10	For land for a new police station at Mahigunge in Rungpore and an outpost at Chagulnya in Noakholly.
		Feed of Government cattle ...	.. ...		.....		.....		.....		.....		.....	
		Rent of lands and buildings...	4,326		3,500		3,500		3,500		3,532		1,074	
		Country stationery	19,537		16,000		16,000		16,000		17,432		7,472	The sanctioned allotments for the present year under the several heads of country stationery, office expenses and miscellaneous, oil for lighting, and travelling allowances have been re-produced with reference to the remarks recorded in paragraph 6 of the resolution of Government, dated 5th February 1878, on the police budget estimate for 1878-79.
		Office expenses and miscellaneous	60,165		48,000		48,000		48,000		57,621		24,052	
		Oil for lighting station-houses, &c.	15,424		13,000		13,000		13,000		13,065		5,430	
		Petty construction and repairs	70,000		70,000		70,000		70,000		80,634		15,368	
		New buildings			.....		.....		.....		.. ...			
		House cess	5,000		.....		5,000		.....		13,812		.....	
		Cost of medical stores	.....		5,000				5,000					
		One-third freight on Europe stores	.....		.....		.....		.....		273			
		Repairs of boats and cost of stores	5,000		5,000		5,000		5,000		12,313		2,823	
				3,82,511		3,71,275		3,71,275		3,51,000	3,81,318		1,02,359	
		Travelling Expenses.												
		Travelling allowances		64,530		62,000		62,000		62,000	60,472		27,031	

GRANT 15—POLICE.—(*Continued.*)

DETAIL.	Local estimate, 1879-80.		Accountant-General's estimate, 1879-80.		Sanctioned grant 1879-80.		Sanctioned estimate, 1878-79.		Actuals, 1877-78.	Regular estimate, 1878-79.	Actuals for five months, 1878-79.	EXPLANATORY REMARKS.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
DISTRICT EXECUTIVE FORCE.—*Continued.*												
EXECUTIVE DEPARTMENT.—*Continued.*												
Postage Charges.												
Service postage stamps ...		28,826		28,000		28,000		28,000	27,168		11,385	
								34,69,943				
Deduct, on account of pending retrenchment								1,50,000				
Total, District Executive Force		33,37,090		32,53,538		32,53,538		33,19,943	34,86,169	33,00,000	13,16,537	
GOVERNMENT RAILWAY POLICE		31,212		31,212		31,188		30,912	29,519	29,000	9,814	As passed by Railway Committee at meeting No. 46, held on 29th June 1878.
MUNICIPAL POLICE.												
Cost of Police in Muncipalities, Towns and Unions ...		.....		.....		.....		5,24,833				
Deduct—Amount to be paid by Municipalities, &c. ...		.....		.....		.....		4,87,089				
Amount of Government contribution to Municipal Police		38,629		38,629		38,629		37,794	35,193	36,000	14,684	Increase sanctioned for Howrah Municipality in letter from Government of Bengal, No. 1531, dated 28th March 1878.
CHITTAGONG FRONTIER.												
NUMBERS. 1878-79. / 1879-80. — *Establishment.*												
7 / 7 Subadar-majors and subadars ...	8,040		8,040		8,040		8,040					
1 / 1 Inspector, 1st grade	3,000		3,000		3,000		3,000		19,946		8,325	
6 / 6 Jemadars ...	3,600		3,600		3,600		3,600					
35 / 35 Havildars ...	7,680		7,680		7,680		7,680					
597 / 597 Naiks, Buglers and Privates ...	71,892		71,892		71,892		71,892		64,852		27,398	
Native Doctors, Clerks and Servants ...	2,700		2,736		2,736		2,736					Under orders of Government of Bengal No. 903, dated 16th February 1878, the entire cost of the Dák Establishment is to be charged to the Police Department.
Dák establishment ...	3,684		3,684		3,684		900					
Temporary establishment ...	.....		.....		.....		.....		11,253		4,420	
Commissariat Establishment...	2,700		2,700		2,700		5,340					The decrease is due to the cost of Land Transport Establishment being taken under "Boats, Elephants and Mules."
		1,03,296		1,03,332		1,03,332		1,03,188				
Deduct—Probable savings ...		5,788		7,047		7,047		5,188	96,051		40,143	An additional sum of Rs. 1,859 has been deducted for savings on account of clothing to be recovered.
		98,108		96,285		96,285		98,000				
Contingent Charges.												
Good-conduct money ...	300		100		100		100		98		74	
Boat, elephants and mules ...	10,001		9,812		9,812		5,387		8,420		4,469	Transport establishment transferred from Commissariat—large provision for coal and jute, cost of steam launch to be borne by Police Department, under Government orders No. 903, dated 16th February 1878.
Repairs of arms and accoutrements	560		560		560		560		2,155		175	
Ordnance Stores...	.....		.....		.....		.....		2,130		.....	
Rewards	50		50		50		50		.....		.....	
Oil for lighting station house	276		120		120		120		111		40	
Country stationery	160		160		160		160		169		50	
Cost of medical stores	.....		.....		.....		.....		142		.....	
Petty constructions and repairs	5,000		5,000		5,000		5,000		10,562		3,522	
Repairs of boats and cost of stores	.....		600		600		600		612		.....	
Stores from England	.....		.....		.....		.....		5,415		.....	
One-third freight on Europe stores	.....		.....		.....		.....		41		.....	
Office expenses and miscellaneous	38,391		3,852		3,852		38,387					
Working allowances	3,600		3,600		3,600		3,600		71,031		7,752	
Cost of supplying, conveying, loss, &c., of provisions ...	.....		34,000		34,000		.....		.....		.....	The cost of provisions hitherto included under Miscellaneous has been shown separately for the better exhibition of the charge.
Clothing	2,528		4,000		4,000		150		.....		2,877	Consequent on the abolition of the Police Clothing Fund the actual expenditure for clothing will now be adjusted under this head.
Cost of boats	3,876		3,876		3,876		.....		.....		.....	A new charge to be incurred every second year, sanctioned in letter from Government No. dated
		64,742		65,730		65,730		54,114				
									1,00,886		18,959	
Travelling Expenses.												
Travelling allowances		2,150		150		150		150	72		233	
Postage Charges.												
Service postage stamps ...		40		40		40		30	45		17	
Total, Chittagong Frontier ...		1,65,040		1,62,205		1,62,205		1,52,294	1,97,954		59,352	
SPECIAL POLICE.												
Cost of Police guards supplied to private parties and corporate bodies...		10,000		10,000		10,000		10,000	11,941		5,745	
Total, Special Police ...		1,75,040		1,72,205		1,72,205		1,62,000	2,08,995	1,62,000	65,097	

Budget Estimate Police, 1879-80.

Explanatory Memorandum.

The following are the figures for Police expenditure for the past five years.

Expenditure.	1875-76.	1876-77.	1877-78.	1878-79.		1879-80.
				Budget.	Regular.	Budget.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Presidency Police	2,52,252	1,45,527	3,13,497	2,40,000	1,82,000	2,44,000
Superintendence	1,37,050	1,34,570	1,14,039	1,17,000	1,17,000	1,17,416
District Executive Force	35,65,202	35,02,805	34,80,109	33,20,000	33,00,000	32,53,538
Railway Police	31,791	29,528	29,519	31,000	29,000	31,212
Municipal Police	63,586	84,746	85,193	38,000	36,000	38,629
Special Police	1,44,887	1,61,062	2,03,995	1,62,000	1,62,000	1,72,205
Total ...	41,64,768	39,98,268	41,87,342	39,08,000	38,20,000	38,57,000

Budget Estimate Police, 1879-80.

Explanatory Memorandum.

Receipts.	1875-76.	1876-77.	1877-78.	1878-79.		1879-80.
				Budget.	Regular	Budget.
	Rs.	Rs.	Rs	Rs.	Rs.	Rs.
Police supplied to Public Departments, &c.	12,366	18,144	36,932	19,000	18,000	17,000
Superannuation receipts	12,366	19,082	16,130	19,000	17,000	16,000
Cash Receipts under Act XXXI of 1860	.....	455	476	500	500	500
Fees and Fines	2,282	600	766	500	500	500
Miscellaneous	11,342	27,521	37,611	20,000	40,000	20,000
Recoveries from Chittagong Police on account of Provisions	.....	.....	.....	20,000		20,000
Total ...	38,356	65,802	91,915	79,000	76,000	74,000

T. Y.—Reg. No. 11275—3-2-79.

POLICE BUDGET, 1879-80.

FINANCIAL DEPARTMENT.

FINANCE.

CALCUTTA, THE 1ST FEBRUARY 1879.

RESOLUTION.

READ—

A Memorandum from the Accountant-General, No. C2112, dated 7th January 1879, submitting the budget estimates of receipts and charges of the Police Department for 1879-80.

RECEIPTS.

The Accountant-General estimates the receipts for 1879-80 at Rs. 74,000 against Rs. 79,000, the estimate for the current year. The Lieutenant-Governor accepts the Accountant-General's figures.

EXPENDITURE.

2. The following table compares the Accountant-General's estimated expenditure for 1879-80 with the figures of previous years:—

BUDGET HEADS.	Accountant-General's estimate, 1879-80.	Sanctioned estimate, 1878-79.	Actuals, 1877-78.
	Rs.	Rs.	Rs.
1. Presidency Police	2,44,000	2,40,000	3,13,427
2. Superintendence	1,17,416	1,17,000	1,14,039
3. District Executive Force	32,53,538	33,20,000	34,86,169
4. Railway Police	31,212	31,000	29,519
5. Municipal Police	38,629	38,000	35,193
6. Special Police (including Chittagong Police) ...	1,72,205	1,62,000	2,08,995
Total ...	38,57,000	39,08,000	41,87,342

3. *Presidency Police.*—Under the sub-head "Additional force for duties of military guards," the Accountant-General has raised the local estimate of Rs. 1,000 on account of "Escort charges" and "Rewards" to Rs. 2,000. The amount, however, sanctioned for the current year was Rs. 1,000, and the Inspector-General's estimates under these heads are accepted. The Accountant-General's estimates under other heads are passed, and the estimate as now sanctioned for the "Presidency Police" for 1879-80 will stand at Rs. 2,43,000.

4. *Superintendence.*—The Inspector-General estimates the charge on account of his office "clerks" at Rs. 29,412, and the Accountant-General at Rs. 26,300. Neither of these estimates can be accepted. The Lieutenant-Governor has lately sanctioned the employment of four additional clerks, viz. two on Rs. 60 rising to Rs. 75, and two on Rs. 20 rising to Rs. 40 per mensem, involving an immediate annual increase of Rs. 1,920, and this extra cost will not be met by the abolition of the post of Head Assistant as is supposed by the Accountant-General. The estimate on this account will therefore stand at Rs. 1,920 *plus* Rs. 26,032, the latter being the sanctioned estimate for 1878-79. The Accountant-General's estimates under other heads are accepted, and the total estimate under "Superintendence" as now sanctioned will be Rs. 1,19,068.

5. *District Executive Force.*—Under the head "Good-conduct money," the Inspector-General's estimate is Rs. 12,253, but the Accountant-General has reduced it to Rs. 6,000 with reference to the estimate for the current year and the actuals of past years. The Accountant-General's estimate is accepted. The Accountant-General has properly struck out the local estimate of Rs. 5,000 for 1879-80 on account of "House Cess" as the collection of house cess has been suspended. The Accountant-General's estimate of Rs 32,53,538 under District Executive Force for 1879-80 is accepted.

6. *Railway Police.*—The Accountant-General's estimate for 1879-80 is Rs. 31,212. In consequence of certain reductions which have lately been made in the Railway Police, the Government contribution has been fixed at Rs. 31,188 per annum, which estimate is now sanctioned for the ensuing year.

7. *Municipal Police.*—The Accountant-General's estimate of Rs. 38,629 under this head for 1879-80 is accepted.

8. *Special Police.*—The Accountant-General's total estimate of Rs. 1,72,205 under this head, inclusive of the Chittagong Frontier Police, is accepted.

9. Under the foregoing orders the grants for the Police Department for 1879-80 will stand as follows :—

Budget Heads.	Accountant-General's estimate, 1879-80.	Estimate as now sanctioned by Government, 1879-80.	Sanctioned grant, 1878-79.
	Rs.	Rs.	Rs.
1. Presidency Police	2,44,000	2,43,000	2,40,000
2. Superintendence	1,17,416	1,19,068	1,17,000
3. District Executive Force	32,53,538	32,53,538	33,20,000
4. Railway Police	31,212	31,188	31,000
5. Municipal Police	38,629	38,629	38,000
6. Special Police (including Chittagong Police) ...	1,72,205	1,72,205	1,62,000
Total ...	38,57,000	38,57,628	39,08,000

Order—Ordered that a copy of the above Resolution, together with a copy of the budget estimates, be forwarded to the Inspector-General of Police, the Accountant-General, and the Judicial (Police) Department of this office for information.

By order of the Lieutenant-Governor of Bengal,

D. BARBOUR,

Offg. Secretary to the Govt. of Bengal.

Nos. 355-57.

Copy forwarded to

By order of the Lieutenant-Governor of Bengal,

RAJENDRA NATH MITRA,

Asst. Secretary to the Govt. of Bengal.

Calcutta,
The 1st February 1879.

C. E. G.—Rev. No. 11374—3-2 79.

No. 939C, dated Calcutta, the 31st January 1879.

From—J. WESTLAND, Esq., Accountant-General, Bengal,

To—The Secretary to the Government of Bengal, Financial Department.

IN forwarding the budget estimates of receipts and expenditure of the Marine Department for 1879-80, I have the honor to state that the figures entered therein are not so satisfactory as I could wish to lay before the Government, the estimates furnished by the Port Officer not containing sufficient detailed information to admit of criticism thereon.

The receipts for pilotage and port dues have been based by the Port Officer on the actuals of the past year, 1877-78, but as they were abnormally high owing to the influx of shipping drawn to the port by the famine in the Madras presidency, I have revised his figures by adopting those of the present year with a slight increase which seems warranted by the receipts of the first six months.

Under expenditure the establishment of the Port Officer is included for the first time, according to the scale intimated in your letter No. 4462, dated 30th ultimo, the charge having been made provincial under the authority of the Government of India therein conveyed. I may mention that the allotment sanctioned by the Government of India does not include anything for the contingencies of the office, which may now be put down at about Rs. 5,000 per annum, recent orders of the Supreme Government requiring that all notices affecting mariners shall be published in the daily papers.

The remarks entered against the items of increase and decrease under other heads will, I trust, sufficiently explain the cause of the charges made in the new estimate, but I may state that for the expenditure connected with the dock-yard I am dependent upon the Port Officer, there being no information in this office to enable me to exercise any check thereon, as previous to 1877-78 the actuals of the charges now made provincial were not separately shown in the accounts.

The large increase under the head of Calcutta Port Approaches is due to my having included therein all the dock-yard expenditure connected with the approaches. In the estimate for the present year it was taken under the minor heads of "Building and repair of ships," "Victuals" and "Coal," where a decrease is shown, though not to an extent corresponding with the increase, the Port Officer having asked for large amounts for repairs of vessels, boats and buoys, which I have accepted, not being in a position to know what repairs will be required, and the Port Officer explains that it is desirable to provide for the requirements of each vessel separately to facilitate reference in dealing with expenditure during the year. The only reduction I have made that calls for notice is the Port Officer's provision of Rs. 25,000 for miscellaneous stores for the Channel Buoy Department which seems unnecessary in addition to the two other amounts for buoys aggregating Rs. 38,598.

I have divided the provision for mooring hire and Harbour-master's fees, the major part being for sea-going and inland vessels not connected with the approaches, and is therefore separately shown under the minor head of "Miscellaneous" apart from approaches.

A statement will be found appended to the estimate containing details of the expenditure under Port Approaches.

Bengal Provincial Services Budget Estimate of Receipts for 1879-80.

XVI.—Marine.

Receipts.	Local estimate, 1879-80.		Accountant-General's estimate, 1879-80.		Sanctioned estimate, 1879-80.		Sanctioned estimate, 1878-79.		Actuals, 1877-78.	Regular estimate, 1878-79.	Actuals for 6 months 1878-79.	Explanatory Remarks.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Pilotage receipts		10,79,500		8,50,000		8,50,000		8,00,000	10,74,869	8,75,000	4,01,920	The local estimate is based on the actuals of 1877-78, which were exceptionally high owing to the unusual influx of shipping caused by the famine in Madras. I have therefore adopted the figures for the present year, taking a small increase with reference to the probable realizations of the year.
Registration and other fees ...		28,421		24,000		24,000		22,000	26,683	25,000	10,799	Slightly increased with reference to actuals.
Miscellaneous.												
Deductions for mess money ...	15,000		15,000		15,000		16,000		14,817		7,855	
Port receipts	3,28,000		2,50,000		2,50,000		2,38,000		3,27,500	3,00,000	1,26,049	See remark against the head of pilotage receipts.
Contributions to life-boat establishment at Goalundo ...	.....		300		300		300		.....		300	
Other items	7,907		10,700		10,700		10,700		13,554		4,655	
		3,50,907		2,76,000		2,76,000		2,65,000	3,55,871	.....	1,38,859	
Total, Marine ...		14,58,828		11,50,000		11,50,000		10,87,000	14,57,423	12,00,000	5,61,578	

Net increase in 1879-80.—Rs. 63,000.

Bengal Provincial Services Budget Estimate of Expenditure for 1879-80.

Grant 20.—Marine.

Expenditure.	Budget estimate.		Sanctioned estimate, 1879-80.	Increase.	Decrease.	Actuals, 1877-78.	Regular estimate, 1878-79.	Actuals for six months, 1878-79.	Explanatory Remarks.
	1879-80.	1878-79.							
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Marine Establishments	75,000	27,200	75,000	47,800	.....	85,080	78,000	11,417	
State Yacht Establishments	5,600	4,360	986	1,240	.....	7,384	6,000	2,798	
Pilotage, Pilot Establishments and Vessels ...	6,35,000	6,43,000	6,47,192	.....	8,000	7,34,273	6,50,000	3,03,448	
Light-houses	29,944	8,060	29,944	21,884	.....	9,180	9,000	3,762	
Building and repairs of ships	64,000	1,35,000	33,755	.....	71,000	71,780	72,000	.....	
Victuals for crews and of ships and vessels ...	12,000	26,810	8,320	.....	14,810	9,893	10,000	.....	
Coals supplied to ships and vessels	22,000	36,000	11,500	.....	14,000	19,359	20,000	68	
Timber, stores, purchased in the country ...	27,000	.....	19,000	27,000	.....	28,530	29,000	.....	
Miscellaneous	4,45,456	2,36,570	3,68,338	2,08,886	.....	3,64,413	3,65,000	86,338	
	13,16,000	11,17,000	11,69,690	3,06,810	1,07,810	13,29,892	12,32,000	4,10,091	
Add ...	.....	.....	310						
Total Grant 20 ...	13,16,000	11,17,000	11,70,000						

Net increase in 1879-80, Rs. 1,99,000.

GRANT 20.—MARINE.

DETAIL.	Local estimate, 1879-80.		Accountant-General's estimate, 1879-80.		Sanctioned grant, 1879-80.		Sanctioned estimate, 1878-79.		Actuals, 1877-78.	Regular estimate, 1878-79.	Actuals for six months, 1878-79.	EXPLANATORY REMARKS.
	Rs.	Rs	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
MARINE ESTABLISHMENTS.												
PORT OFFICER.												
Salary of Port Officer with house rent	21,000		16,800		16,800				12,945		8,400	
Assistant Port Officer	21,000		9,000		9,000						5,900	
Personal Assistant	6,000		.....		.....							
		48,000		25,800		25,800						
Establishment.									38,729		9,648	Revised scale of establishments sanctioned and charges transferred to Provincial Services in letter from Government of India, Financial Department, No. 2759 of 19th December 1878. The actuals of 1877-78 have been entered in red ink for ready comparison.
Head Clerk and Registrar ...			4,800		4,800							
Clerk and servants		10,560	11,592		11,592							
				16,392		16,392						
Contingent Charges.												
Office rent	6,600		6,600		6,600		6,600		6,526		3,260	
Office expenses and miscellaneous	4,550		4,550		4,550		.....		5,036		2,422	
Service Postage Stamps ...	1,308		658		658		.....		318		87	
Supplies from dockyard ...	.....		.....		.....		.....		839		.....	
		12,458		11,808		11,808		6,600			5,769	
Total, Port Officer ...		71,018		54,000		54,000		6,660	57,867 6,526	57,000	29,717	
MARINE COURT.												
Numbers. 1877-78. / 1879-80.												
1 / 1 Judge	2,400		2,400		2,400		2,400		3,300		1,630	
1 / 1 Prosecutor ...	900		900		900		900					
Contingencies ...	200		200		200		200		170		41	
		3,500		3,500		3,500		3,500	3,470		1,671	
Shipping Master.												
1 / 1 Deputy Shipping Master	6,320		6,320		6,320		6,695		11,171		5,396	The permanent incumbent is on leave, and will not return until November 1879.
1 / 1 Assistant Shipping Master	4,732		4,732		4,732		4,612					Annual increment.
Examiners paid from fees ...	800		1,000		1,000		400		1,046		672	Increased with reference to actuals. Under present arrangements sanctioned by Government, each examiner is allowed Rs. 32 for each examination without reference to the receipts from fees.
7 / 7 Office establishment	4,356		4,356		4,356		4,308		4,578		2,793	
8 / 8 Servants... ...	504		504		504		468					Annual increment.
Contingencies ...	600		588		588		617		372		843	The sanctioned scale has hitherto not been drawn in full, but in consequence of the difficulty in getting servants an increase becomes necessary.
Service Postage Stamps ...	.....		.....		.....		.....		26		21	
Cost of stores ...	.....		.....		.....		.....		24		21	
		17,312		17,500		17,500		17,100	17,217		9,746	
Total, Marine Court ...		20,812		21,000		21,000		20,600	20,687	21,000	11,417	
Total, Marine Establishments ...		91,830		75,000		75,000		27,200		78,000	41,134	
STATE YACHT ESTABLISHMENT.												
Pay of crew and contingencies of the Lieutenant-Governor's State Yacht	.....	4,376		5,600		.....		4,360	7,384		2,798	
Cost of establishment of the *Fannie*	.....	.....	.....	.....		936		.....	.....		.....	
Total State Yacht Establishment		4,376		5,600		936		4,360	7,384	6,000	2,798	No provision has been made by the Port Officer for the steam launch "Fannie" attached to the yacht.
PILOTAGE, PILOT ESTABLISHMENTS AND VESSELS.												
Branch Pilots	26,400		26,400		26,400		28,200		33,353		17,091	
Subsistence allowance to Master and Mate Pilots, when sick, on leave, &c.	15,000	41,400	13,600	40,000	13,600	40,000	10,000	38,200	5,056		5,906	
									38,409		22,997	
Allowance to licensed Leadsmen	26,400		26,400		26,000		16,800		9,135		7,528	According to the present scale of 20 Leadsmen and two expected from England next year.
Lead-money to Leadsmen ...	5,000		5,000		5,000		10,000		7,825		1,575	Apprentice Leadsmen are not entitled to lead-money.
Pilotage allowances, Free list...	3,70,000		2,92,600		2,92,600		2,92,700		3,80,984		1,38,629	The figures of the present year are reproduced, as the large payments of the past two years were due to exceptional causes.
Ditto, Licensed list	1,80,000	5,81,400	1,60,000	4,84,000	1,60,000	4,84,000	1,61,500	4,81,000	1,84,128		67,107	
									5,82,072		2,14,839	

GRANT 20.—MARINE.—*Continued.*

DETAIL.	Local estimate, 1879-80.		Accountant-General's estimate, 1879-80.		Sanctioned grants, 1879-80.		Sanctioned estimate, 1878-79.		Actuals, 1877-78.	Regular estimate, 1878-79.	Actuals for six months, 1878-79.	EXPLANATORY REMARKS.
Pilot Vessels.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
"Coleroon"	16,908		16,908		16,908		16,908		16,006		8,451	
"Cassandra"	16,908		16,908		16,908		16,908		15,238		8,072	
"Chinsurah"	16,908		16,908		16,908		16,908		17,245		9,562	
Extra crew for pilot vessels ...	3,486		3,486		3,486		3,486		3,470		2,024	
Reserve vessels	1,840		1,840		1,840		1,840		1,758		745	
Steamer "Undaunted" ...	27,408		27,408		.....		27,608		27,358		16,401	
Ditto "Celerity"	.....		.....		.....		11,451		6,018		2,394	The large amount entered by the port office is for cost of water, which the ordinary provision for contingencies is sufficient to cover.
Contingencies	3,670		2,622		2,622		2,571		2,033		650	
		87,128		86,080		58,672		97,680	89,126		48,299	
Mess, Passage and Miscellaneous.												
Mess money of Pilots	16,000		16,000		16,000		16,000		15,927		8,192	
Passage money of Pilots ...	4,000		4,000		4,000		5,200		3,709		4,841	Reduced with reference to actuals.
Miscellaneous	600		600		600		600		604		2,100	
		20,600		20,600		20,600		21,800	20,240		15,133	
Surgeon at Sandheads		4,320		4,320		4,320		4,320	4,426		2,180	
Total Pilotage, Pilot Establishment, &c. ...		7,34,848		6,35,000		6,07,192		6,43,000	7,34,273	6,50,000	3,03,448	
LIGHT-HOUSES.												
Light-house at False Point.												
Superintendent	2,400		2,400		2,400		2,400		3,176		1,792	
Assistant	840		840		840		840					
Native Doctor	300		300		300		300					
Tindal, lascars and bhistee ...	4,000		4,000		4,000		4,000		4,020		1,967	
Contingencies			404		404		520					
Repairs	2,000		.....		.....		.....		.....		.....	The provision for repairs seems to be intended for work done by the Public Works Department, and is therefore omitted.
New lanterns	20,000		20,000		20,000		.....		.....		.....	It is proposed to obtain new lanterns from England.
Service Postage Stamps ...	.....		.....		.....		.....		7	.....	3	
Cost of stores	2,065		2,000		2,000		.....		180		.....	These charges have hitherto been adjusted under the head of timber and stores, &c.
Dockyard, services, &c									1,797			
Total ...		31,605		29,944		29,944		8,060	9,180	19,000	3,762	
BUILDING AND REPAIRS OF SHIPS.												
Lieutenant-Governor's yacht ...	11,045				.....				2,726		.....	
Pilot vessels	53,685		64,000		38,955		1,35,000		69,048			The provision for the present year was intended for all vessels, but those belonging to the port approaches have now been taken under that head.
Miscellaneous work done outside the dockyard	.....								6			
Steam launch *Fannie*	.....		.....		500		.....		.....		.....	
Total ...		64,730		64,000		39,455		1,35,000	71,780	72,000	.....	
VICTUALS FOR CREWS OF SHIPS AND VESSELS.												
For *Fannie*	.....		.....		180							
For Pilot Vessels	12,331		12,000		8,143		26,810		9,893		.....	See remark under "building and repairs of ships."
For Lieutenant-Governor's State Yacht	2,855				.....				.....			
Total ...		15,186		12,000		8,323		26,810	9,893	10,000	.....	
COALS SUPPLIED TO SHIPS AND VESSELS.												
Steam launch *Fannie*	.....		.....									
Pilot Vessels	29,760		22,000		11,500		36,000		19,359	.....	.....	Reduced partly with reference to actuals and partly by transfer to "Port Approaches" of the provision for "river survey vessels."
Lieutenant-Governor's State Yacht	.....				.....				.....	.....	68	
		29,760		22,000		11,500		36,000	19,359	20,000	68	
TIMBER, STORES, &c.												
Steam launch *Fannie*	.....											
Pilot Vessels	27,571		27,000		19,000		.....		26,072			
Lieutenant-Governor's State Yacht	.....				.....				2,458	.....	.....	Included under "building and repairs of ships" this year.
Total ...	.....	27,571		27,000		19,000	.....		28,530	29,000	.....	
MISCELLANEOUS.												
Mooring hire for sea-going and inland vessels	30,240		30,240		20,000		.....		.....		.....	These items have been hitherto incorrectly included "under Calcutta Port Approaches."
Harbour-master's fees for sea-going and inland vessels ...	3,500		3,500		3,500		.....		.....		.....	
Life-boat Establishments, Goalundo	.....		796		796		796		807		458	
Shipping fees and sundries ...	700		6,000		6,000		6,000		5,514		596	
Purchase of Service Postage Stamps	60		160		160		60		180		59	
Mutlah Port approaches ...	40,250		40,000		30,000		14,780		24,663		125	Includes Rs. 25,000 for repairs, stores and provisions shown here for the first time.
Calcutta ditto	3,99,142		3,62,000		3,05,128		2,13,536		3,31,402		84,772	Details will be found in appendix. The increase is chiefly on account of repairs, victuals, coal and stores, being taken as part of the cost of each vessel, &c., instead of being included under those minor heads, as heretofore. Nothing being known as to the extent of repairs and stores required by each vessel, the figures of the port officer have been generally entered.
Morelgunge Port charges ...	200		200		200		200		.....		.....	
Fees to masters of merchant vessels for sitting on Courts of Enquiry	600		400		400		400		.....		.....	
Miscellaneous	2,005		2,160		2,160		798		1,847		328	
		4,42,957		4,45,456		3,68,338		2,36,570	3,64,413	3,65,000	86,338	
Total, Miscellaneous ...		4,42,957		4,45,456		3,68,338		2,36,570	3,64,413	3,65,000	86,383	

APPENDIX.

GRANT 20 MARINE.—DETAILS OF CALCUTTA PORT APPROACHES.

	Local estimate, 1879-80.		Accountant-General's estimate, 1879-80.		Sanctioned estimate, 1879-80.		Sanctioned estimate, 1878-79.		Actuals, 1877-78.
CALCUTTA PORT APPROACHES.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Light Vessels.									
"Planet" ... ... Commander, Officers and Crews	13,200		13,200		13,200		13,200		12,428
Repairs, Stores, Provisions and Coal ...	25,010		25,000		18,000		.....		14,419
"Mermaid" ... Commander, Officers and Crew	13,200		13,200		13,200		13,200		13,025
Repairs, Stores, Provisions and Coal ...	16,985		16,000		11,300		.....		12,262
"Meteor" ... ... Commander, Officers and Crew	13,200		13,200		13,200		13,200		11,679
Repairs, Stores, Provisions and Coal ...	24,410		24,000		16,820		.....		14,398
"Comet" ... ... Commander, Officers and Crew	13,200		13,200		13,200		13,200		12,270
Repairs, Stores, Provisions and Coal ...	17,440		17,000		11,700		.....		11,749
"Canopus" ... ... Commander, Officers and Crew	11,968		11,964		11,964		11,968		11,746
Repairs, Stores, Provisions and Coal ...	11,820		11,000		7,500		.....		24,763
Intermediate Light Vessels.									
"Kedgeree," Reserve Vessel—repairs	2,500		2,500		1,700		.....		.....
Extra crew for fitting out Light Vessels	3,486		3,486		3,486		3,486		3,470
Fees for shipping crews	650		650		650		650		1,559
Contingencies	600		600		600		600		
Total, Light Vessels ...		1,67,669		1,65,000		1,38,520		69,504	1,43,768
Light-Houses.									
Saugor ... ... Establishment and Contingencies ...	2,486		2,486		2,486		2,486		2,377
Boat establishment	3,240		3,240		3,240		3,240		2,384
Repairs, Stores, Provisions and Fuel ...	6,252		5,202		5,202		(a) 1,620		4,964
Cowcolly ... ... Establishment	1,272		1,272		1,272		1,215		1,215
Repairs and Stores	1,300		800		800		(a) 520		632
Total, Light-Houses ...		14,550		13,000		13,000		9,081	11,572
River Surveying Vessels.									
Steamer "Clyde" with Steam Launch ... Commander, Officers and Crew and Contingencies	35,038		32,208		33,208		35,038		17,993
Repairs, Stores, Provisions and Coal ...	23,256		23,000		14,500		(b) 3,936		9,516
Steamer "Cuckoo" Commander, Officers and Crew	11,724		9,954		9,954		11,724		9,880
Repairs, Stores, Provisions and Coal ...	4,848		4,838		3,398		(c) 768		4,185
Paddle Steamer No. 3, Provisions, Coal, Stores, and Repairs...	.....		.....		.....		.....		5,253
Steamer "Nemsus" Establishment and repairs	.....		.....		.....		.....		4,521
"Kedgeree" ... Ditto ditto	.....		.....		.....		.....		11,375
River Survey Department. Stores and repairs	.....		.....		.....		.....		1,929
Total ...		74,866		70,000		60,000		51,466	64,652
Buoy Vessel "Dolphin."									
Commander, Officers, Crew and Contingencies	14,184		14,184		14,184		14,184		16,987
Repairs, Stores, Provisions and Coal	7,536		6,816		4,816		1,536		6,226
Total ...		21,720		21,000		19,000		15,720	23,213
Anchor Vessel "Vulcan."									
Commander, Crew and Contingencies	5,448		5,448		5,448		5,448		4,553
Repairs, Stores, Provisions and Coal	8,773		8,552		5,752		.....		4,310
Total ...		14,221		14,000		11,200		5,448	8,863
Miscellaneous Boats.									
Row Boat ... ... Wages of Crews	5,232		5,232		5,232		5,676		4,105
Repairs and stores	3,770		3,770		3,770		.....		6,956
Bholies ... ... Wages of Crews	1,896		1,896		1,896		1,920		2,376
Repairs and stores	818		818		818		.....		497
Total ...		11,716		11,716		11,716		7,596	13,934
Tidal Semaphores.									
Establishment and Contingencies	3,790		3,790		3,790		3,589		3,048
Repairs of Hooghly Point Jolly Boats	356		356		356		.....		.....
Total ...		4,146		4,146		4,146		3,589	3,048
Miscellaneous.									
Mooring hire for Light-Vessels, &c., three sets, at Rs. 140 each per mensem	5,040		5,040		5,040		35,000		33,868
Harbour-masters' fees for mooring vessels	3,500		3,500		3,500		3,500		4,695
Cost of Telegrams...	9,000		9,000		9,000		15,000		9,066
Rent of godowns for Buoys	1,500		1,500		1,500		1,500		.....
Cost of new Buoys and Tidal Poles	26,891		26,598		15,000		1,410		.....
Miscellaneous Stores for Channel Buoy Department	25,000		.....		.....		.....		.....
Repairs of Channel Buoys	12,000		12,000		10,008		.....		10,602
Remuneration for recovery of lost anchors	2,000		2,000		2,000		2,000		.....
Allowance for collecting Marine dues	3,500		3,500		3,500		3,500		3,500
Miscellaneous	.....		.....		.....		.....		531
Total ...		88,431		63,138		49,540		61,910	62,352
Grand total, Port Approaches ...		3,97,319		3,62,000		3,05,122		2,24,314	3,31,402
Deduct.									
Amount reduced by Government of Bengal		.....		.....		.....		10,778	.....
GRAND TOTAL ...		3,97,319		3,62,000		3,05,122		2,13,536	3,31,402

(a.) Does not include stores.
(b.) Does not include repairs, stores and coals for "Clyde."
(c.) Provisions only.

T. Y.—Reg. No. 12129—7-3-79.

FINANCIAL DEPARTMENT.

FINANCE.

CALCUTTA, THE 3RD MARCH 1879.

RESOLUTION.

READ—

A letter from the Accountant-General, Bengal, No. 939C, dated the 31st January 1879, submitting the budget estimate of Provincial receipts and expenditure of the Marine Department for 1879-80.

RECEIPTS.

The Accountant-General estimates the Provincial receipts of the Marine Department for 1879-80 at Rs. 11,50,000 against Rs. 10,87,000, the sanctioned estimate, and Rs. 12,00,000, the revised estimate, for the current year. The estimate shows an increase of Rs. 63,000 over the estimate of 1878-79 and is accepted.

EXPENDITURE.

2. The following table compares the Accountant-General's estimate of expenditure for 1879-80 with the sanctioned grant for the current year:—

	Accountant-General's estimate, 1879-80.	Sanctioned grant, 1878-79.
	Rs.	Rs.
Marine Establishment	75,000	27,200
State Yacht Establishment ...	5,600	4,360
Pilotage, Pilot Establishment, and Vessels	6,35,000	6,43,000
Light-houses	29,944	8,060
Buildings and repairs of ships ...	64,000	1,35,000
Victuals of crews of ships and vessels ...	12,000	26,810
Coals supplied to ships and vessels ...	22,000	36,000
Timbers, stores, &c., purchased in the country	27,000	.....
Miscellaneous	4,45,456	2,36,570
Total ...	13,16,000	11,17,000

3. *Marine Establishment.*—Under this head the Accountant-General provides an expenditure of Rs. 75,000 against Rs. 27,200, the sanctioned grant for the current year. The increase in 1879-80 is due to provision being made in the budget on account of charges for the Port Officer, Calcutta, and his establishment, which have been made over to Provincial control under the Resolution of the Government of India in the Financial Department, No. 2752, dated the 19th December 1878, with an increase of Rs. 49,192 to the Provincial allotment. It has been pointed out by the Accountant-General that the grant made by the Government of India does not include the cost of contingencies of the office, which has been estimated to amount to Rs. 5,000 per annum. The Accountant-General's estimate is allowed to stand; but the General Department of this Office will be requested to move the Government

of India to increase the grant for the "Port Officer and his establishment" by Rs. 5,000 to cover the contingent expenditure.

4. *State Yacht Establishment.*—Under the orders of the Government of India in the Marine Department, No. 61, dated the 8th January 1879, and the instructions contained in the orders of this Government in the General Department, No. 139, dated the 3rd instant, the "Pay of crew and contingencies of the Lieutenant-Governor's State Yacht," for which a sum of Rs. 5,600 has been provided, will be a charge on the Imperial revenues. The item should accordingly be expunged from the budget, but in its place provision should be made for the establishment of the steam launch *Fannie*, the cost of which will be Rs. 936 per annum. The expenditure on account of "Coal," "Other stores," "Repairs," &c., &c., of this launch will be separately provided for under the proper heads.

5. *Pilotage, Pilot Establishments, and Vessels.*—Under this head the Accountant-General has provided Rs. 26,400 for "Allowances to Licensed Leadsmen" against Rs. 16,800, the grant for the current year. The Accountant-General has accepted the local estimate, on the ground that there are 20 Leadsmen, and that 2 more are expected from England in 1879. But as in fact there are only 15 Leadsmen Apprentices at present, and 6 more will be appointed in 1879, a provision of Rs. 26,000 will be sufficient, and the estimate will accordingly stand at that amount.

The provision of Rs. 27,408 for the steamers *Undaunted* and *Celerity*, under the sub-head "Pilot vessels," should be expunged from the budget in consequence of the Government orders quoted in paragraph 4 of this Resolution under which they have been made a charge on the Imperial revenues.

The estimate for "Pilotage, Pilot Establishments, and Vessels" will accordingly stand at Rs. 6,07,192.

6. *Light-houses.*—Under this head the Accountant-General's estimate of Rs. 20,000 for "New lanterns" should be raised to Rs. 30,000, and the total grant for the head will stand at Rs. 39,944.

7. *Building and Repairs of Ships, and victuals of crew, &c.*—For the reasons stated in paragraph 4 above, the items of Rs. 11,045 for the repairs of the Lieutenant-Governor's yacht, and Rs. 2,855 for victuals of crew of the same, should be struck out, and a provision of Rs. 500 and Rs. 180 respectively should be made in their place for the steam launch *Fannie*. The Accountant-General's estimates under these two heads are further reduced by Rs. 14,000 and Rs. 1,000 respectively. The total grant for *Buildings and repairs* will stand at Rs. 39,455 and for *Victuals for crew, &c.*, at Rs. 8,325.

8. The Accountant-General's estimates under the heads *Coal supplied to ships and vessels* and *Timber and stores* are reduced from Rs. 22,000 and Rs. 27,000 to Rs. 11,500 and Rs. 19,000 respectively, and the entry, "Lieutenant-Governor's State Yacht," should be replaced by "Steam launch *Fannie*."

9. *Miscellaneous.*—Under this head the Accountant-General has provided Rs. 30,240 for "Mooring hire for sea-going and inland vessels." As the Port Commissioners are going to reduce the rate of mooring hire for Government vessels, the estimate is reduced to Rs. 20,000.

The provision of Rs. 40,000 for "Mutlah Port approaches" is reduced to Rs. 30,000, the reduction being in the provision for the cost of repairs, stores and provisions for the crew of the Mutlah light-vessel, for which a sum of Rs. 25,000 has been put down by the Accountant-General.

The Accountant-General's estimates of the cost of "New buoys and tidal poles," "Repairs of channel buoys" and "Repairs, victuals, coals and stores for light-houses and vessels" under "Calcutta Port approaches," amounting to Rs. 26,598, Rs. 12,000, and Rs. 1,49,652, are reduced to Rs. 15,000, Rs. 10,000, and Rs. 1,06,372 respectively.

11. The cost of repairs, victuals, coal, and stores for all the vessels is estimated at Rs. 3,01,622 against Rs. 1,97,810, the sanctioned grant for the current year. The Lieutenant-Governor believes that the expenditure on account of repairs of vessels and Dockyard stores is excessive, and a Committee will be appointed to enquire into the matter. The estimate, however, is provisionally passed, subject to the reductions aggregating Rs. 1,00,000 made in the foregoing paragraphs.

12. With reference to the above remarks, the grant for 1879-80 will be as follows:—

	Sanctioned grants, 1879-80.
	Rs.
Marine Establishment	75,000
State Yacht Establishment	936
Pilotage, Pilot Establishments and Vessels	6,07,192
Light-houses	39,944
Buildings and repairs of ships	39,455
Victuals of crews of ships and vessels...	8,325
Coals supplied to ships and vessels	11,500
Timbers, stores, &c., purchased in the country	19,000
Miscellaneous	3,68,338
Total ...	11,69,690
Add	310
Total ...	11,70,000

ORDER.—Ordered that a copy of the Resolution, with a copy of the Budget, be forwarded to the Port Officer, Calcutta, to the General Department of this Office, and to the Accountant-General, for information.

By order of the Lieutenant-Governor of Bengal,

D. BARBOUR,

Offg. Secretary to the Govt. of Bengal.

Nos. 731-33.

COPY forwarded to

By order of the Lieutenant-Governor of Bengal,

RAJENDRA NATH MITRA,

Asst. Secretary to the Government of Bengal.

CALCUTTA,
The 3rd March 1879.

C. E. G.—Reg. No. 12130—7-3-79.

EDUCATION BUDGET, 1879-80.

No. 2086C, dated Calcutta, the 3rd January 1879.
Memo. by—J. WESTLAND, Esq., Accountant-General, Bengal.
FORWARDED to the Secretary to the Government of Bengal, Financial Department.

17.—EDUCATION.

RECEIPTS.	Local estimate, 1879-80.		Accountant-General's estimate, 1879-80.		Sanctioned estimate, 1879-80.		Sanctioned estimate, 1878-79.		Actuals, 1877-78.	Regular estimate, 1878-79.	Actuals for five months, 1878-79.	EXPLANATORY REMARKS.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
COLLEGE FEES AND FINES.												
Government Colleges	1,37,633		1,45,000		1,32,000		1,31,125		1,40,309		71,107	Raised with reference to actuals, and the three new colleges created at Midnapore, Rungpore, and Chittagong.
		1,37,633		1,45,000		1,32,000		1,31,125	1,40,309		71,107	
SCHOOL FEES AND FINES.												
Government Schools, High ...	2,45,216		2,20,000				2,40,841		2,12,170		83,282	Modified with reference to actuals of the past two years.
Ditto ditto, Middle ...	36,394		30,000				39,543		28,691		11,517	
Ditto ditto, Low ...	3,645		4,000		2,78,000		2,500		4,253		3,463	
		2,85,255		2,54,000		2,78,000		2,82,884	2,45,114		98,262	
INTEREST ON ENDOWMENTS.												
Interest on Government Securities	59,554		56,500		12,500		57,200		47,931		23,761	There is a reduction under endowments in Rajshahye and Rungpore colleges nearly balanced by first entries for the Chittagong and Midnapore colleges. The Director's figures includes endowments of schools, which are in some cases not on the books of this office, and in others taken under Trust Funds.
Rent of land and houses ...	19,528		9,500		3,500		4,800		3,449		3,390	A first provision of Rs. 5,000 for land attached to the Rajshahye college. The Director has included rents taken under "Trust Funds" and apparently over-estimated the receipts from the Mohsin Estates.
		79,802		66,000		16,000		62,000				
Deduct grant made to Sylhet school from Mohsin Fund ...		800							51,380		27,151	
		78,282										
Contributions	.....		.....		.....		.....		.....		.....	
P. W. D. Examination Fees ...	260		300		300		300		310		225	
Sale proceeds of books	31		100		100		100		237		150	
Subscriptions	.....		.....		.....		.....		.....		.....	
Scholarship Examination Fees	8,500		200		200		7,000		191		11	Based on actuals of 1877-78.
Contributions from Native States and private persons...	20,992		3,000		3,000		25,000		28,706		25,672	The estimate this year was raised by Government.
Transfer fees	490		400		400		500		467		181	The practice of crediting this head with contributions for education from the Estates Improvement Fund has been discontinued.
Local rates and cesses... ...	.....		.....		.....		.....		.....		.....	
Miscellaneous	2,750		20,000		20,000	24,000	20,091		52,189		11,023	The actuals of 1877-78 include a special item of Rs. 34,037, recovery of a payment made in the previous year for cost of land for a Scientific Institution in Bow Bazar.
		33,023		24,000				52,991	82,800		37,262	
Total, Education ...		5,34,193		4,89,000		4,50,000		5,29,000	5,19,603	4,92,000	2,33,782	

Net decrease in 1879-80—Rs. 40,000.

GRANT 21.—EDUCATION.

EXPENDITURE.	BUDGET ESTIMATE. 1879-80.	BUDGET ESTIMATE. 1878-79.	Sanctioned estimate, 1879-80.	Increase.	Decrease.	Actuals, 1877-78.	Regular estimate, 1878-79.	Actuals for five months, 1878-79.	EXPLANATORY REMARKS.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Direction	67,900	65,500	67,900	2,400	.....	64,862	65,000	26,086	
Inspection	3,30,100	3,27,000	3,30,000	3,100	.....	3,36,797	3,27,000	1,28,720	
Government Colleges, General	4,36,000	4,24,000	4,07,000	12,000	.....	4,11,947	4,16,000	1,76,423	
Ditto ditto, Special	59,000	49,940	59,000	9,060	.....	50,560	58,000	22,972	
Government Schools, High	3,57,079	4,17,536	3,63,000	.....	60,457	3,66,950	3,60,000	1,30,396	
Ditto ditto, Middle	92,140	91,052	1,14,000	1,088	.....	82,538	85,000	33,464	
Ditto ditto, Low	4,28,725	4,31,872	7,000	.....	3,147	4,12,351	4,17,000	1,27,632	
Girls' Schools	10,870	6,200	11,000	4,870	.....	6,993	7,000	3,119	
Normal Schools...	64,000	65,000	64,000	...	1,000	72,461	65,000	28,806	
Boarding Schools	8,906	8,906	9,000	.....	.....	6,966	8,000	3,134	
Technical Schools	46,168	46,000	46,006	168	.....	44,280	43,000	15,449	
Scholarships	1,65,000	1,49,000	1,66,000	16,000	.....	1,53,866	1,60,000	65,556	
Prizes	3,680	3,800	3,680	...	120	3,331	4,000	807	
Grants for the Encouragement of Literature ...	18,600	11,200	19,000	7,400	.....	10,951	10,000	4,460	
Grants-in-aid and Assignments	4,50,560	4,50,000	4,50,000	560	.....	4,70,125	4,50,000	1,71,658	
Miscellaneous	23,278	25,000	23,000	.....	1,722	29,110	25,000	9,251	
Total Grant 6 ...	25,62,000	25,72,000	25,23,000	56,446	66,446	25,24,088	25,00,000	9,45,933	

Net decrease in 1879-80—Rs. 10,000.

GRANT 21.—EDUCATION.—*Continued.*

Numbers 1878-79.	Numbers 1879-80.	Detail.	Local estimate, 1879-80.		Accountant-General's estimate, 1879-80.		Sanctioned grant, 1879-80.		Sanctioned estimate, 1878-79.		Actuals, 1877-78.	Regular estimate, 1878-79.	Actuals for five months, 1878-79.	Explanatory Remarks.
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		DIRECTION.												
		Salary.												
1	1	Director of Public Instruction ...		24,400		24,400		24,400		24,000	21,122		9,038	Annual increment.
		Establishment.												
15	15	Clerks	14,004		14,004		14,004		14,004		14,749		5,988	
11	11	Servants	864		864		864		864					
...	...	Temporary Establishment ...	.....		.....		.....		.....		.....			
				14,868		14,868		14,868		14,868	35,871		15,026	
		Total ...		39,268		39,268		39,268		38,868				
		District Committees.												
		Establishment under Commissioners	.....		6,480		.....		6,450		21,530		8,687	Increase for Rajshahye Commissioner's office under Government Bengal order No. 2719, dated 8th October 1878.
		Establishment under District School Committees	14,208		14,208		14,208		13,788					A clerk sanctioned for the Howrah District Committee in Bengal Government letter No. 2825, dated 25th September 1877, and increase for clerks of Pubna District Committee in letter No. 2348, dated 8th July 1878.
				14,208		20,688		14,208		20,238	21,530		8,687	
		Contingent Charges.												
		Travelling allowances	500		500		500		500		412		16	
		House rent	3,774		4,325		4,325		3,774		4,316		1,577	The proportion of house-rent chargeable to the Education Department was wrongly calculated in the budget estimate for 1878-79.
		Service postage stamps ...	1,500		1,500		1,500		1,500		1,540		403	
		Office expenses and miscellaneous	1,620		1,619		1,619		1,620		1,192		377	
				7,394		7,944		7,944		7,394	7,460			
		Deduct for rounding ...		.....		.....		61,420 420						
		Total, Direction ...		60,870		67,900		61,000		65,500	64,862	65,000	26,086	
		INSPECTION.												
		Salaries.												
6	4	Inspectors ...	48,600		48,600		48,600		54,100		61,625		22,682	The provision for Assistant Inspectors was included with Inspectors in 1878-79, the amount entered under the former head being intended for the new grading scheme, which has not been yet carried out.
	2	Assistant Inspectors	7,200		7,200		7,200		16,800		.....		.....	
45	45	Deputy Inspectors	75,600		75,600		75,600		75,600		72,009		30,262	
155	157	Sub-Deputy Inspectors ...	88,780		88,780		88,780		87,540		89,487		35,494	Two Sub-deputy Inspectors increased under Government of Bengal order No. 2605, dated 2nd August 1878, less one-third pay and travelling allowance of one officer, payable from Dhinranet Estate, *plus* personal allowance of Sub-Inspectors of Rungpore and Julpigoree.
				2,20,180		2,20,180		2,20,180	2,34,040		2,23,121		88,438	
		Deduct probable savings ...							10,000					
										2,24,040				
		Establishment.												
		Clerks	10,584		10,584		10,584		10,068		11,840		5,139	Revision of Behar Inspector's office sanctioned in orders of Government of Bengal, No. 1199, dated 21st March 1878.
		Servants	1,428		1,428		1,428		1,212		40		.....	
		Temporary Establishment ...	.....		.....		.....		.....					
				12,012		12,012		12,012		11,280	11,880		5,139	
		Contingent Charges.												
		Travelling allowance, including charges of Clerks and conveyance of Records ...	89,360		89,000		89,000		84,390		90,175		31,148	The figures of the Director are accepted with reference to the actuals of the past two years.
		House rent	1,344		1,344		1,344		1,344		1,163		616	
		Petty construction and repairs	.....		.....		.....		.....		.....		6	
		Service postage stamps ...	4,540		6,000		6,000		4,240		6,652		2,171	Increased with reference to actuals.
		Contingent charges ...	1,068		1,034		1,034		1,212		3,806		1,202	
		Repairing Inspector's boat ...	50		50		50		50					
		Country stationery ...	480		480		480		444					
				96,842		97,908		97,908		91,680	1,01,796		35,143	
		Deduct for rounding ...		.....		.....		3,30,100 100						
		Total, Inspection ...		3,29,034		3,30,100		3,30,000		3,27,000	3,36,797	3,27,000	1,28,720	

GRANT 21.—EDUCATION.—*Continued.*

Numbers 1878-79.	Numbers 1879-80.	Detail.	Local estimate, 1879-80.		Accountant-General's estimate, 1879-80.		Sanctioned grant, 1879-80.		Sanctioned estimate, 1878-79.		Actuals, 1877-78.	Regular estimate, 1878-79.	Actuals for five months, 1878-79.	Explanatory Remarks.
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		GOVERNMENT COLLEGES, GENERAL.												
		PRESIDENCY COLLEGE.												
		Salaries of Instructive Staff.												
1	1	Principal ...	18,000		18,000		18,000		17,200					Annual increment.
10	10	Professors ...	93,800		93,800		93,800		87,325					Annual increment and two officers of a lower grade against one of a higher grade.
1	1	Professor of Vernacular Literature ...	3,600		3,600		3,600		3,600					
1	1	Assistant, Vernacular Literature ...	2,400		2,400		2,400		2,400		1,00,356		40,775	
	1	Teacher of Gymnastics ...	480		480		480		.....					
1	1	Pundit ...	600		600		600		600					A new appointment sanctioned in Bengal Government letter No. 385T, dated 31st August 1878.
1	1	Moulvie ...	600		600		606		600					
				1,19,480		1,19,480		1,19,480		1,11,725	1,00,356		40,775	
		Deduct probable savings ...				9,480		9,480		12,999				
												98,726		
		Contingent Charges.				1,10,000		1,10,000						
		Assistants and servants for professors	2,712		2,712		2,712		2,652					Annual increase for Assistant to Professor of Chemistry.
		Endowed Scholarships ...	.....		4,216		4,216*		4,216					
		Charges for chemicals ...	300		300		300				3,462		792	
		Miscellaneous for General and Law Department ...	750		750		750		1,050					
				3,762		7,978		7,978		7,918				
											3,462		792	
		Contingent Charges common to all Departments.												
		Office Establishment ...	2,160		2,160		2,160		2,160					
		Servants	2,352		2,352		2,352		2,352					
		Librarian	600		600		600		600					
		Library allowance	3,050		3,050		3,050		3,050		7,992		4,353	
		House rent	.....		.....		.....		.....					
		For winding turret clock in the College	240		240		240		240					
		Service postage stamps ...	.....		.....		.....		.....		21		5	
		Stores from England									204		114	
				8,402		8,402		8,402		8,402	8,217		4,472	
		Total ...		1,31,644		1,26,380		1,26,380		1,15,046				
		Deduct scholarship chargeable to local fund		.....		4,216		4,216		4,216				
		Total, Presidency College ...		1,31,644		1,22,164		1,22,164		1,10,830	1,12,035	1,12,000	46,039	
		HOOGHLY COLLEGE.												
		General.												
1	1	Principal ...	12,000		12,000		12,000		10,200					Annual increment.
3	3	Professors ...	25,200		25,200		25,200		27,600					Annual increment and one Professor on a lower grade
		Assistant Professor	.....		.....		.....		.....					
1	1	Professor of Arabic	1,800		1,800		1,800		1,800		46,988		18,799	
1	1	Professor of Sanscrit	1,800		1,800		1,800		1,800					
1	1	Assistant Lecturer of Chemistry and Botany	1,800		1,800		1,800		1,800					
1		Law Lecturer ...	.....		.....		.....		2,400					Provision for Law Lecturer transferred to Colleges. Special.
1	1	Teacher of Gymnastics ...	600		600		600		600					
				43,200		43,200		43,200		46,200	46,988		18,799	
		Establishment.												
		Clerks	1,050		1,050		1,050		1,050		1,699		846	
		Servants	1,146		1,146		1,146		1,146					
				2,196		2,196		2,196		2,196				
		Total ...		45,396		45,396		45,396		48,396	48,687		19,645	
		Contingent Charges.												
		Service postage stamps ...	20		20		20		20		11			
		Contingencies	480		480		480		474					
		Ranee Kattyannie's scholarship	.....		300		300		300					
		Library allowance	360		360		360		.....		807		330	The Director states that this amount is urgently required for the purchase of new books.
		Contingent allowance for Chemistry class	250		250		250		250					
		Botanical Garden contingencies	180		180		180		120					
		Scholarships	.....		.....		.....		.....					
				1,290		1,590		1,590		1,164	818		300	
		Total ...		46,686		46,986		46,986		49,560	49,505		19,975	

GRANT 21.—EDUCATION.—*Continued.*

Detail.	Local estimate, 1879-80.		Accountant-General's estimate, 1879-80.		Sanctioned grant, 1879-80.		Sanctioned estimate, 1878-79.		Actuals, 1877-78.	Regular estimate, 1878-79.	Actuals for five months, 1878-79.	Explanatory Remarks.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
GOVERNMENT COLLEGES, GENERAL.—(*Continued*).												
HOOGHLY COLLEGE.—*Contd.*												
Deduct amount provided in Local Fund Budget on account of Ranee Kattyannie's Scholarship		.....		300		300		300				
Total, Hooghly College ...		46,686		46,686		46,686		49,260	49,505	49,000	19,975	
DACCA COLLEGE.												
Numbers. 1878-79. / 1879-80. — *General.*												
1 / 1 Principal ...	9,000		9,000		9,000		11,400					An officer of a lower grade.
1 / 2 Professors ...	15,350		15,350		15,350		6,600					One officer was on leave last year, and one of a higher grade.
1 / 1 Assistant Professor	4,800		4,800		4,800		4,800					
1 / 1 Professor of Sanscrit ...	1,800		1,800		1,800		1,800					
1 / 1 Lecturer in Chemistry and Botany	960		960		960		960		36,873		12,103	
1 / 1 Teacher of Gymnastics ...	480		480		480		480					
1 / ... Law Lecturer ...	.....		.....		.....		2,400					Provision for Law Lecturer transferred to Colleges, Special.
1 / 1 Lecturer on Mathematics ...	2,400		2,400		2,400		2,400					
		34,790		34,790		34,790		38,840	36,878		12,103	
Establishment.												
Clerks	450		450		450		450		1,055		451	
Servants	429		429		429		429					
		879		879		879		879	1,055		451	
Contingent Charges.												
Service postage stamps ...	10		10		10		10		10		5	
Library allowance	281		281		281		431				556	
Contingent allowance to College	150		150		150							
Contingencies for Chemistry...	350		350		350		350		510		243	
Contingencies for Gymnastics	80		80		80		80					
Stores from England	.....		.....		.....		.....		335		8	
		871		871		871		871	855		812	
Total, Dacca College ...		36,540		36,540		36,540		32,590	38,783	33,000	13,366	
KISHNAGHUR COLLEGE.												
Numbers. 1878-79. / 1879-80. — *General.*												
1 / 1 Principal ...	10,800		10,800		10,800		10,200					
1 / 1 Professor ...	9,000		9,000		9,000		7,800					Annual increment.
2 / 2 Lecturers ...	4,200		4,200		4,200		4,200					
1 / 1 Professor of Sanscrit	1,800		1,800		1,800		1,800		23,611		10,699	
1 / 1 Teacher of Chemistry ...	1,200		1,200		1,200		1,200					
1 / 1 Teacher of Gymnastics ...	480		480		480		360					Gymnastic Teacher transferred from Berhampore, under orders of Government of Bengal, No. 1626, dated 23rd April 1878.
		27,480		27,480		27,480		25,560	23,611		10,699	
Establishment.												
Clerks	480		480		480		480		885		370	
Servants	402		402		402		402					
		882		882		882		882	885		370	
Contingent Charges.												
Service postage stamps ...	15		10		10		15		11		5	
Library allowance	336		336		336		543				510	
Contingent allowance for College	212		212		212							
Contingencies for Chemistry	100		100		100		100		899		96	
Additional two-third fees for Mahomedan students in Kishnaghur College	.....		.....		.....		300				.....	
		663		658		658		958	910		611	
Total, Kishnaghur College ...		29,025		29,020		29,020		27,405	25,406	28,000	11,650	

GRANT 21.—EDUCATION—*Continued.*

Numbers 1878-79.	Numbers 1879-80.	Detail.	Local estimate, 1879-80.		Accountant-General's estimate, 1879-80.		Sanctioned grant, 1879-80.		Sanctioned estimate, 1878-79.		Actuals 1877-78.	Regular estimate 1878-79.	Actuals for five months, 1878-79.	Explanatory Remarks.
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		GOVERNMENT COLLEGES, GENERAL—(*continued.*)												
		PATNA COLLEGE.												
		General.												
1	1	Principal ...	15,000		15,000		15,000		15,000					
2	2	Professors ...	12,000		12,000		12,000		7,200					
		Assistant Professors	7,800		7,800		7,800		9,600					
...	1	Arabic ditto ...	1,800		1,800		1,800		.....					An officer of a lower grade and one officer on leave in 1877-78.
1	1	Professor of Sanscrit ...	1,800		1,800		1,800		1,800		35,383		12,690	The Professor of Arabic was previously included under Collegiate Schools.
		Law Lecturer ...	.....		.....		.....		2,400					The provision for Law Lecturer has been transferred to Colleges, Special.
		Lecturer in Science	1,200		1,200		1,200		1,200					
		Teacher of Gymnastics	360		360		360		360					
				39,960		39,960		39,960		37,560	35,383		12,690	
		Establishment.												
		Clerks and Librarian	300		300		300		300		619		248	
		Servants	546		546		546		546					
				846		846		846		846	619		248	
		Law Lecturer	.....		.....		.....		.....		.....		.....	
		Contingent Charges.												
		Service postage stamps ...	20		20		20		10		18			
		Library allowance	374		374		374							
		Contingent allowance for College	165		128		128		502					
		Rent	32		32		32		32		1,249		394	
		Contingent for Chemistry ...	250		250		250		250					
		Travelling Allowance	.....		.....		.....		.....		112			
		Scientific Apparatus	4,685		4,685		4,685		5,000		.....			This is the balance of the grant of Rs. 10,000 for scientific apparatus sanctioned in Resolution of Government of Bengal No. 939, dated 27th March 1874.
		Mathematical Stores	.....		.....		.....		.....		461		.....	
				5,526		5,489		5,489		5,794	1,840		394	
		CIVIL SERVICE CLASS.												
		Other Charges.												
		Teachers	.....		.....		.....		.....		.....		.....	
		Establishment	.....		.....		.....		.....		.....		.....	
		Miscellaneous Charges ...	.....		.....		.....		.....		.....		.....	
		Total, Patna College ...		46,332		46,295		46,295		44,200	37,842	38,000	13,332	
		CUTTACK COLLEGE.												
		General.												
1	1	Principal ...	5,400		5,400		5,400		5,400					
3	3	Professors ...	8,400		8,400		8,400		8,400		14,000			
1	1	Professor of Chemistry ...	1,800		1,800		1,800		1,800				5,975	Professor of Sanskrit estimated under Collegiate Schools in 1878-79.
1	1	Professor of Sanskrit ...	600		600		600		.....		.....			
				16,200		16,200		16,200		15,600	14,000		5,975	
		Establishments.												
		Clerks and Librarian	120		120		120		120		381		158	
		Servants	189		189		189		189					
				309		309		309		309	381		158	
		Contingent Charges.												
		Service postage stamps ...	10		10		10		10		5			
		Contingent allowance for College	101		101		101		221					
		Library allowance	120		120		120				2,163		963	
		Contingencies for Chemistry	300		300		300		300					
		Scientific Apparatus	.....		.....		.....		.....		.....			
				531		531		531		531				
		Total, Cuttack College ...		17,040		17,040		17,040		16,440	16,489	16,000	7,096	
		RAJSHAHYE COLLEGE.												
	1	Principal ...	6,000		6,000		6,000		.....					
	2	Professors ...	4,200		4,200		4,200		.....		2,529			
	1	Professor of Chemistry ...	900		900		900		.....				6,558	Part of the salary of the Master was taken under High Schools in 1878-79.
	1	Professor of Sanskrit ...	600		600		600		.....					There are two new posts for mathematics and physical science sanctioned under orders of the Government of Bengal No. 309, dated 19th January 1878.
	1	Head Master ...	3,000		3,000		3,000		.....					
				14,700		14,700		14,700			2,529		6,558	
		Establishment.												
		Clerks and Librarian	180		180		180		.....		100		282	
		Servants	306		306		306		.....					
				486		486		486		10,360	100		282	

GRANT 21.—EDUCATION.—*Continued.*

DETAIL.	Local estimate, 1879-80		Accountant-General's estimate, 1879-80.		Sanctioned grant, 1879-80.		Sanctioned estimate, 1878-79.		Actuals, 1877-78.	Regular estimate, 1878-79.	Actuals, for five months 1878-79.	EXPLANATORY REMARKS.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
GOVERNMENT COLLEGES, GENERAL.—(*continued.*)												
RAJSHAHYE COLLEGE.—(*continued.*)												
Contingent Charges.												
Service postage stamps ...	8		8		8							
Library allowance	180		180		180				607		373	
Contingent allowance for College	120		120		120							
Contingencies for Chemistry...	72		72		72							
Petty construction and repairs	.....		.....		.....		.....		.....			
House rent	.....		.....		.....		.....		.....			
		380		380		380			3,236		373	
Total, Rajshahye College ...		15,566		15,566		15,566		10,360	3,236	15,000	7,211	
GOVERNMENT COLLEGES, GENERAL (2ND GRADE.)												
SANSCRIT COLLEGE.												
NUMBERS. 1878-79. / 1879-80.												
1 / 1 Principal ...	7,550		7,550		7,550		6,950					Annual increments.
4 / 4 Professors ...	6,600		6,600		6,600		6,600					
		14,150		14,150		14,150		13,550				
School Department.									22,381		9,468	
8 / 8 Assistant Professors ...	4,560		4,560		4,560		4,560					
6 / 6 Masters ...	4,980		4,980		4,980		4,980					
		9,540		9,540		9,540		9,540				
									22,381		9,468	
Contingent Charges.												
Librarian, clerks and servants	1,608		1,608		1,608		1,608		1,607		670	
Library and prize allowance...	750		750		750		990		840			
Miscellaneous	300		240		240						327	
A new catalogue of Sanscrit manuscripts	2,000		2,000		2,000		.....		.....			This provision was disallowed by Government this year; it is now reproduced under orders No. 826, dated 1st March 1878.
Service postage stamps ...	12		5		5		12		5			
		4,670		4,603		4,603		2,610				
									2,452		997	
Total, Sanscrit College ...		28,360		28,293		28,293		25,700	24,833	26,500	10,465	
BERHAMPORE COLLEGE.												
NUMBERS. 1878-79. / 1879-80.												
1 / 1 Principal ...	9,600		9,600		9,600		9,000					Annual increments.
1 / 1 Professor ...	4,800		4,800		4,800		4,800					
1 / 1 Assistant Professor of Sanscrit ...	1,800		1,800		1,800		1,800		17,793		7,160	
1 / 1 Teacher of Chemistry and Botany ...	600		600		600		600					
1 / 1 Teacher of Gymnastics ...	360		360		360		480					Transferred from Kishnaghur, under orders of the Government of Bengal, No. 1626, dated 3rd April 1878.
		17,160		17,160		17,160		16,680				
Establishment.									17,793		7,160	
Clerk and Librarian	240		240		240		240		654		267	
Servants	402		402		402		402					
		642		642		642		642				
									1,654		267	
Contingent Charges.												
Contingent allowance for College	168		168		168		318		286		95	
Library allowance	150		150		150		100		33			
Contingencies for Chemistry...	100		100		100		10		9			
Service postage stamps ...	10		10		10							
		428		428		428		428	328		95	
Total, Berhampore College...		18,230		18,230		18,230		17,750	18,955	18,000	7,522	
MIDNAPORE COLLEGE.												
NUMBERS. 1878-79. / 1879-80.												
/ 1 Head Master ...	3,000		3,000		3,000			Included under High Schools.	Included under High Schools.		4,830	Estimated without detail under Government Colleges, 2nd grade, in 1878-79.
/ 1 Second Master...	2,040		2,040		2,040							
/ 1 Head Pundit ...	540		540		540							
		5,580		5,580		5,580						
											4,830	

GRANT 21.—EDUCATION.—*Continued.*

DETAIL.	Local estimate, 1879-80.		Accountant-General's estimate, 1879-80.		Sanctioned grant, 1879-80.		Sanctioned estimate, 1878-79.		Actuals, 1877-78.	Regular estimate, 1878-79.	Actuals, for five months, 1878-79.	EXPLANATORY REMARKS.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
GOVERNMENT COLLEGES, GENERAL, 2ND GRADE.—(*continued.*)												
Establishment.												
Clerks and Librarian ...	90		90		90						197	Estimated without detail under Government Colleges, 2nd grade, in 1878-79.
Servants	156	246	156	246	156	246						
Contingent Charges.												
Contingent allowance for College	60		60		60						65	
Library allowance	120		120		120						58	
Service postage stamps ...	.....	180	.....	180	.....	180					3	
Petty construction and repairs	.....		.....		.....						304	
											430	
RUNGPORE COLLEGE.		6,006		6,006		6,006				6,000	5,457	
NUMBERS. 1878-79. 1879-80.												
1 1 Head Master ...	2,400		2,400		2,400			Included under High Schools.	Included under High Schools.		3,882	Estimated without detail under Government Colleges, 2nd grade, in 1878-79.
1 1 Second Master...	1,800		1,800		1,800							
1 1 Head Pundit ...	480	4,680	480	4,680	480	4,680						
											3,882	
Establishment.												
Clerks and Librarian ...	120		120		120						69	
Servants	120	240	120	240	120	240						
Contingent Charges.												
Contingencies for College ...	90		90		90						184	
Library allowance ...	60		60		60						5	
Service postage stamps ...	.....	150	.....	150	.....	150						
											189	
Total, Rungpore College ...		5,070		5,070		5,070				5,000	4,140	
CHITTAGONG COLLEGE.												
NUMBERS. 1878-79. 1879-80.												
1 1 Head Master ...	2,400		2,400		2,400						4,041	Estimated without detail under Government Colleges, 2nd grade, in 1878-79.
1 1 Second Master...	1,800		1,800		1,800							
1 1 Head Pundit ...	600	4,800	600	4,800	600	4,800						
											4,041	
Establishment.												
Clerks and Librarian ...	90		90		90						140	
Servants	120	210	120	210	120	210						
Contingent Charges.												
Library allowance	132		132		132						176	
Contingent allowance to College	132		132		132						6	
Service postage stamps ...	6	270	6	270	6	270						
											182	
Total, Chittagong College...		5,280		5,280		5,280				5,000	4,363	
GOVERNMENT MADRISSAH.												
NUMBERS. 1878-79. 1879-80. *Calcutta Madrissah.*												
1 1 Principal ...	3,600		3,600		3,600		12,000		29,733		11,262	Allowance to Mr. Gough, Professor, Presidency College, for being in charge.
22 22 Salaries of Teachers ...	18,120		18,120		18,120		17,970					
Clerks and Librarian ...	1,170		1,170		1,170		1,170		1,826		765	
Servants	909		909		909		909					
Library allowance	390		390		390		390		1,000		185	
Prize allowance	390		* 390		390		390					
Contingent charges ...	600		600		600		600		1,771		.....	
Miscellaneous charges ...	.....	25,179	.....	25,179	.....	25,179	.....	33,429	34,337		12,212	

GRANT 21.—EDUCATION.—*Continued.*

Numbers 1878-79	Numbers 1879-80	Detail	Local estimate, 1879-80.		Accountant-General's estimate, 1879-80.		Sanctioned grant, 1879-80.		Sanctioned estimate, 1878-79		Actuals, 1877-78.	Regular estimate, 1878-79.	Actuals for five months, 1878-79.	Explanatory Remarks.
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		GOVERNMENT COLLEGES, GENERAL, 2ND GRADE.—*continued.*												
		Collingah Branch School.												
9	9	Salaries of Teachers ...	3,540		3,540		3,540		3,540		3,681		1,725	
		Clerks and servants ...	276		276		276		276		276		115	
		House rent ...	960		960		960		960		816		317	
		Contingent charges ...	96		96		96		96					
		Prize allowance	84		84		84		84					
				4,956		4,956		4,956		4,956	4,773		2,157	
		Total, Calcutta Madrissah ...	.....	30,135		30,135		30,135		38,385	39,110	35,000	14,369	
		Dacca Madrissah.												
7	7	Salaries of Teachers ...	6,721		6,721		.....		6,690		5,814		2,772	Annual increments.
		Clerks and servants	324		324		.....		324		330		165	
		Library and Prize allowance	240		240		.....		240		196		87	
		Contingent charges ...	480		480		.....		480		18,873		589	Contingencies in 1877-78 included a payment of Rs. 15,722 for construction of a school building erroneously drawn from the treasury, and adjusted as a charge against the school, whereas the expenditure ought to have been borne by the Public Works Department.
		House rent ...	735		735		.....		735					
		Boarding charges	1,116		1,116		.....		1,116		1,609		540	
		Service labels ...	.....		.....	.....	.....		.....		5		.....	
		Total, Dacca Madrissah ...		9,616		9,616		.....		9,585	26,827	9,500	4,153	
		Hooghly Madrissah.												
3	3	Salaries of Teachers ...	2,400		2,400		.....		1,740		1,732		1,004	The establishment of the new branch Madrissa at Joreghat has been entered under the head of teachers and servants, see Government letter No. 696, dated 14th February 1878.
		Clerks and servants ...	1,212		60		.....		204		.....		30	The Director's figures for clerks and servants include those attached to the boarding house, for which a lump sum of Rs. 96 a month has been sanctioned by Government, and is adjusted under the head of boarding charges.
		Library and prize allowance	.....		.....		.....		.....		.....		.....	
		Contingent charges ...	72		72		.....		72		16		60	
		Scholarship ...	.....		.....		.....		.....					
		House rent ...	144		144		.....		24					
		Boarding charges	612		1,764		.....		1,560		1,890		808	Includes Rs. 120 for the new branch Madrissa at Jorehat. The Director's figures are for messing only. See remarks above under clerks and servants.
		Total, Hooghly Madrissah ...		4,440		4,440		.....		3,600	3,638	4,440	1,902	
		Rajshahye Madrissah												
4	5	Salaries of Teachers ...	5,070		5,070		.....		4,650		4,365		1,922	An extra teacher to be paid from fees.
		Clerks and servants ...	732		708		.....		708		695		295	
		Library and Prize allowance	384		384		.....		384		57		139	
		Contingent charges ...	240		140		.....		140		1,386			
		House rent ...	204		204		.....		204					
		Boarding charges	540		984		.....		984		897		443	The Director has omitted to estimate for the servants attached to the boarding house.
		Petty construction and repairs	.....	.....	.....		.....		.....		18		3	
		Service labels ...	.....	.....	.....		.....		.....		5		.....	
			.....											
		Total, Rajshahye Madrissah ...		7,170		7,490		.....		7,070	7,423	7,400	2,802	
		Chittagong Madrissah.												
6	6	Salaries of Teachers ...	5,094		5,094		.....		5,202		4,676		2,037	The expenditure has been reduced by revision of establishment.
		Clerks and servants ...	288		288		.....		288		287		119	
		Library and Prize allowance	216		216		.....		240		.....		3	
		Contingent charges ...	144		144		.....		280		542		223	
		House rent ...	480		480		.....		480					
		Boarding charges	1,200		1,200		.....		1,200		1,297		198	
		Service labels ...	.....		.....		.....		.....		7		.....	
		Total, Chittagong Madrissah ...		7,422		7,422		.....		7,690	6,809	7,400	2,580	

GRANT 21.—EDUCATION.—*Continued.*

DETAIL.	Local estimate, 1879-80.		Accountant-General's estimate, 1879-80.		Sanctioned grant, 1879-80.		Sanctioned estimate, 1878-79.		Actuals, 1877-78.	Regular estimate, 1878-79.	Actuals for five months, 1878-79.	EXPLANATORY REMARKS.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
GOVERNMENT COLLEGES, GENERAL, 2ND GRADE.—(*concluded.*)												
Mohsin Scholarships			.....		.....		.....		.....			
Assignments for Mahomedan education in 9 zillah schools			.....				.....		.....			
Various other expenses ..			.....		.....		.....		.....			
Amount of grant of Sylhet Madrissah			800		800		800		800	800	.....	
Assignment of two-thirds fees of Mahomedan students in the Medical College ...			.....	800		800	14,800	15,600				
Mohsin endowment surplus unappropriated		.....			.....			.....				
Re-grants to Madrissahs ...		11,440						8,255				
		70,223		59,903		30,935		90,185	84,607			
Deduct fractions		.....		3		35		.....	.....			
Total, Government Madrissahs		70,223		59,900		30,900		90,185	84,607	64,500	25,806	
RECAPITULATION.												
Government Colleges, 1st Grade.												
Presidency College	1,31,644		1,22,164		1,22,164		1,10,830		1,12,035	1,12,000	46,039	
Hooghly College	46,686		46,686		46,686		49,260		49,505	49,000	19,975	
Dacca College	36,540		36,540		36,540		32,590		38,783	33,000	13,366	
Kishnaghur College	29,025		29,020		29,020		27,405		25,406	28,000	11,650	
Patna College	46,332		46,295		46,295		44,200		37,842	38,000	13,332	
Cuttack College	17,040		17,040		17,040		16,440		16,489	16,000	7,096	
Rajshahye College	15,566		15,566		15,566		10,360		3,236	15,000	7,211	
		3,22,833		3,13,311		3,13,311		2,91,085				
									2,83,296	2,91,000	1,18,669	
Government Colleges, 2nd Grade.												
Sanskrit College	28,360		28,293		28,293		25,700		24,833	26,500	10,465	
Berhampore College	18,230		18,230		18,230		17,750		18,955	18,000	7,522	
Midnapore College	6,006		6,006		6,006		Included under High Schools.			6,000	5,457	
Rungpore College	5,070		5,070		5,070					5,000	4,140	
Chittagong College	5,280		5,280		5,280					5,000	4,363	
Government Madrissahs ...	70,223		59,900		30,900		90,185		84,607	64,500	25,806	
Pay of a Professor, Bareilly College									256			
		1,33,169		1,22,779		93,779		1,33,635	1,28,651	1,25,000	57,753	
Deduct for rounding		4,56,002		4,36,090		4,07,090		4,24,720	4,11,947			
		.....		90		90		.....				
Total, Government Colleges ...		4,56,002		4,36,000		4,07,000		4,24,720	4,11,947	4,16,000	1,76,422	
GOVERNMENT COLLEGES, SPECIAL.												
CIVIL ENGINEERING COLLEGE.												
NUMBERS. 1878-79. / 1879-80.												
4 / 4 Professors ...	32,100		32,100		32,100		30,150		29,019		13,191	Annual increments of two officers against one on lower pay.
1 / 1 Assistant Teacher ...	1,500		1,500		1,500		1,500					
		33,600		33,600		33,600		31,650	29,019		13,191	
Contingent Charges.												
Clerks and servants	480		1,200		1,200		1,020		1,143		477	Pay of the chainmen is adjusted under this head, not under survey allowance as taken by the Director.
Survey allowance	2,000		1,000		1,000		1,000		1,504			
Model allowance	600		600		600		670					
Endowed scholarships... ...	.....		240		240		240					
Graduate scholarship, with travelling allowance ...	.....		.....		.....		.....					
Miscellaneous	1,200		1,000		1,000		1,200				4	The full allowance of Rs. 2,000 is not used, and the charge for chainmen is adjusted under servants.
		4,280		4,040		4,040		4,130	2,647		481	
		37,880		37,640		37,640		35,780	31,666			
Deduct amount provided in Local Fund Budget		.....		240		240		240				
Total, Civil Engineering College		37,880		37,400		37,400		35,540	31,666		13,672	

GRANT 21.—EDUCATION.—*Continued.*

Numbers 1878-79.	Numbers 1879-80.	Detail.	Local estimate, 1879-80.		Accountant-General's estimate, 1879-80.		Sanctioned grant, 1879-80.		Sanctioned estimate, 1878-79.		Actuals, 1877-78.	Regular estimate 1878-79.	Actuals for five months, 1878-79.	Explanatory Remarks.
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		GOVERNMENT COLLEGES, SPECIAL.—(*continued.*)												
		LAW CLASSES.												
4	7	Professors, Law Lecturers, &c. ...		21,600		21,600		21,600		14,400	18,678		9,300	Pay of law lecturers attached to the Hooghly, Dacca, and Patna Colleges brought to this head from their respective colleges.
		Travelling allowance ...		.....		.....		.....		.....	216		2,300	
		Total, Government Colleges, Special ...		59,480		59,000		50,600		49,940	50,560	58,000	22,972	
		GOVERNMENT SCHOOLS, HIGH.												
		HIGHER CLASS COLLEGIATE SCHOOLS.												
111	141	Masters ...	96,552		96,552		96,552		90,012		76,260		34,758	The School Department of the Midnapore, Rungpore and Chittagong Colleges have been separated and entered here.
		Clerks and servants	5,520		5,520		5,520		5,238		6,280			
				1,02,072		1,02,072		1,02,072		95,250	81,540		34,758	In 1878-79 they were included under the head of Government Colleges, 2nd grade.
		Contingent Charges.												
		Contingencies	2,236		2,236		2,236		1,738		4,315		1,803	House rent of the Patna School reduced by Rs. 169 against a new charge of Rs. 18 for Chittagong.
		Library allowance	1,804		1,804		1,804		1,492					
		House rent	629		629		629		780					
		Service postage stamps ...	89		89		89		50		50		169	
		Re-grants	20,268		.....		.....		13,433		.....		16	
				25,026		4,758		4,758		17,493	4,368		2,048	
		Total, Collegiate Schools ...		1,27,098		1,06,830		1,06,830		1,12,743	86,909		36,806	
		Government Colleges, 2nd Grade.												
		Masters	.....		.....		.....		31,020		39,069			The estimate of 1878-79 was for the High Schools at Midnapore, Rungpore, and Chittagong, which have since been raised to the status of colleges, and the provision is taken partly under Government Colleges, 2nd grade, and partly under higher-class Collegiate Schools.
		Clerks and servants	.....		.....		.....		1,392					
		Miscellaneous charges... ...	.....		.....		.....		1,099		7,274			
		Rent	.....		.....		.....		18		.....			
		Petty construction and repairs	.....		.....		.....		.....		501			
		Library allowance	.....		.....		.....		744		.....			
		Service postage stamps ...	.....		.....		.....		27		44			
										34,300	46,888			
		Law Class.												
		Salary of Law Lecturer ...												
		Drawing and Surveying Classes.												
		Survey teachers	.....		.....		.....		.....					
		Travelling allowances	.....		.....		.....		.....					
		Miscellaneous charges... ...	.....		.....		.....		.....					
		Re-grants	.....		.....		.....		.....	4,648				
		Total, High Schools ...								38,948	46,888			
		ZILLAH SCHOOLS.												
344	360	Masters	2,23,356		2,13,936		2,23,356		2,05,860		2,11,157		89,208	The Director's figures include the establishment and contingencies of the Utterparah School, the expenditure of which is adjusted under Local (Trust) Fund.
		Proposed increase for masters of Hindu and Hare Schools, and first year's cost of the new grading scheme... ...	16,000		16,000		16,000		7,990					
		Clerks and servants	11,280		10,704		11,280		10,708		18,459		3,435	
		Miscellaneous charges ...	5,814		5,682		5,814		6,516		.....		396	
		Library allowance	3,762		3,582		3,762		3,846					
		Petty construction and repairs	.....		.....		.....		.....		3,272		180	
		House rent	141		140		141		140		188		179	
		Service postage stamps ...	223		205		223		330		77		50	
		Travelling allowance	.....		.....		.....		.....				142	
				2,60,576		2,56,249		2,60,576		2,35,390	2,33,153		93,590	

GRANT 21.—EDUCATION—*Continued.*

DETAIL.	Local estimate, 1879-80.		Accountant-General's estimate, 1879-80.		Sanctioned grant, 1879-80.		Sanctioned estimate, 1878-79.		Actuals, 1877-78.	Regular estimate, 1878-79.	Actuals for five months, 1878-79.	EXPLANATORY REMARKS.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
GOVERNMENT SCHOOLS, HIGH.—(*continued*).												
Surveying and Drawing classes.												
Survey teachers												
Travelling allowance												
Miscellaneous charges ...												
Re-grants		31,480		.....		.....		30,457				
Total, Zillah Schools ...		2,92,056		2,50,249		2,60,576		2,65,847	2,33,153		93,590	
Recapitulation.												
Collegiate schools		1,27,098		1,06,830		1,06,830	1,12,748		86,909		36,806	
Government colleges, second grade		.....		... ..		.....	38,948		46,888		.....	
Zillah schools		2,92,056		2,50,249		2,60,576	2,65,847		2,33,153		93,590	
						3,67,406						
Deduct pay of Moulvies to be charged to Mohsin Endowment Fund		.....		.....		4,590						
						3,62,816						
Add for rounding		.....		.....		184						
Total, High Schools ...		4,19,154		3,57,079		3,63,000		4,17,538	3,66,950	3,60,000	1,30,396	
GOVERNMENT SCHOOLS, MIDDLE.												
NUMBERS. 1878-79. 21 / 1879-80. 19 — ENGLISH SCHOOLS.												
Masters	7,860		7,860		7,860		9,180		5,632		2,491	Patna cheap English School turned into a Grant-in-aid School.
Clerks and servants	240		240		240		480					
		8,100		8,100		8,100		9,660				
Contingent Charges.									5,632		2,491	
House rent		840		840		840		1,660	123		170	
Miscellaneous charges ...		756		756		756						
Re-grants		699						868				
		10,395		9,696		9,696		12,128	123		170	
									5,755		2,661	
NUMBERS. 1878-79. 434 / 1879-80. 462 — VERNACULAR SCHOOLS.												
Masters	72,186		72,186		72,186		68,244		69,880		28,665	Two new schools opened in Noakholly and twelve schools raised to middle-class English Schools, viz., four in Chumparun, four in Mozufferpore, three in Dinagepore and one in Purneah.
Clerks and servants	3,618		3,618		3,618		3,990					
Rent	2,502		2,502		2,502		2,786					
Miscellaneous charges ...	3,483		3,483		3,483		2,608		6,124		1,670	
Library allowance	655		655		655		510					
Service postage stamps ...	.....		.....		.....		38		210		72	
Travelling allowance	.....		.....		.....		.....		.....		36	
Petty construction and repairs	.....		.....		.....		.....		619		369	
Surveying and drawing classes	... ..		.....		.....		.....		.....		.....	
		82,444		82,444		82,444		78,176				
Re-grants		4,500		.....		.....		749	76,783		30,863	
						92,140						
Add on account of pension for "Circle Schools" transferred from "Government Schools, Low"		.....		.....		22,000						
						1,14,140						
Deduct on account of rounding		.....		.....		140						
Total, Middle-class ...		97,339		92,140		1,14,000		91,053	82,538	85,000	33,464	
GOVERNMENT SCHOOLS, LOW.												
NUMBERS. 1878-79. 45 / 1879-80. 29 — LOWER CLASS, VERNACULAR.												
Masters	3,098		3,098		3,098		7,296		7,270		1,040	Twelve schools have been raised to middle-class English Schools. The increase under servants and contingencies is for schools in the Cuttack Tributary Mehals.
Clerks and servants	48		48		48		15					
House rent	.....		.....		.....		81		.....		.....	
Miscellaneous charges... ...	990		1,000		1,000		531		913		67	
Library allowance	779		779		779		350		.....		.....	
Petty construction and repairs	.....		.....		.....		.....		16		3	
Stipends to Abdhans	1,800		1,800		1,800		.....		.....		11	
Service postage stamps ...	.....		.....		.....		.....		29		.....	
Re-grants	675		.....		....		.....		.....		.....	
		7,390		6,725		6,725		11,873	8,228		1,121	
Total, Lower Vernacular Schools		7,390		6,725		6,725		11,873	8,228		1,121	

GRANT 21.—EDUCATION.—*Continued.*

DETAIL.	Local estimate, 1879-80.		Accountant-General's estimate, 1879-80.		Sanctioned grant, 1879-80.		Sanctioned estimate, 1878-79.		Actuals, 1877-78.	Regular estimate, 1878-79.	Actuals for five months, 1878-79.	EXPLANATORY REMARKS.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Brought forward ...												
GOVERNMENT SCHOOLS LOW.—(*continued.*)												
PRIMARY SCHOOLS.												
Primary Fund Schools ...		4,00,000		4,00,000		*	4,00,000		3,84,598		1,19,476	
Circle Fund Schools		22,000		22,000		†	20,000		19,525		7,035	A larger amount will be required next year.
								4,20,000	4,04,123		1,26,511	
Superintendence and Inspection.												
Miscellaneous charges of Deputy Inspectors of Schools and District School Committees	.....		.....		.....		.....		.....		.....	
Contingencies	.....		.....		.....		.....		.....		.....	
Service postage stams	.....		.....		.....		.....		.....		.....	
Add for rounding						6,725 275						
Total, Low Schools ..		4,29,390		4,28,725		7,000		4,31,873	4,12,351	4,17,000	1,27,632	
GOVERNMENT SCHOOLS FOR GIRLS.												
NUMBERS. 1878-79. 4 / 1879-80. 9 — Teachers and servants ...	8,400		8,400		8,400		4,764		4,940		2,241	Establishment of a new school at Dacca, called the Eden Girls' School. See Bengal Government No. 248.T, dated 10th June 1878.
House rent	840		840		840		.....		.....		.....	
Miscellaneous charges ...	1,632		1,630		1,630		1,488		2,053		878	
Add for rounding					10,870 130							
Total, Government Schools for Girls		10,872		10,870	11,000			6,252	6,993	7,000	3,119	
NORMAL SCHOOLS.												
Numbers. 1878-79. 64 / 1879-80. 47 — Masters	31,932		31,932		31,932				40,711		15,899	
Clerks and servants	708		708		708							
Petty construction and repairs	.....		.....		.....			65,000	475		98	The estimates for 1878-79 could not be given in detail, it not being known at the time what schools would be affected by the reductions in contemplation.
Stipend for pupil teachers ...	22,848		21,000		21,000				20,525		7,352	
Service postage stamps ...	.....		.....		.....				201		13	
House rent	4,602		4,600		4,600				808		2,058	
Miscellaneous	4,116		5,760		5,760				9,738		1,346	
Travelling allowance	.....		.....		.....				3		.....	
		64,206		64,000		64,000			72,461		26,806	
Surveying and Drawing.												
Survey teachers	.....		.....		.....	.....	.....		.....		.....	
Value of instruments	.....		.....		.....	.....	.....		.....		.....	
Travelling allowance	.....		.....		.....	.....	.....		.....		.....	
Total ...		.....		.....		.....		.....	.....			
Deduct amount reduced by the Government of Bengal ...		.....		.....		.....		.....	.....			
Total, Normal Schools ...		64,206		64,000		64,000		65,000	72,461	65,000	26,806	
BOARDING SCHOOLS.												
Numbers. 1878-79. 7 / 1879-80. 8 — Masters	4,200		4,200		4,200		4,600		3,975		1,680	
Clerks and servants	546		546		546		546					
Stipends to boarders	3,406		3,404		3,404		3,126		1,202		990	Re-distribution of the expenditure of the Darjeeling Boarding School.
Miscellaneous	756		750		750		628		1,788		464	
Add for rounding						8,000 100						
Total ...		8,908		8,900		9,000		8,900	6,966	8,000	3,134	

* Amount Rs. 4,00,000 transferred to "Grants-in-aid."
† Amount Rs. 22,000 transferred to "Government Schools, Middle."

GRANT 21.—EDUCATION.—*Continued.*

DETAIL.	Local estimate, 1879-80.		Accountant-General's estimate, 1879-80.		Sanctioned grant, 1879-80.		Sanctioned estimate, 1878-79.		Actuals, 1877-78.	Regular estimate, 1878-79.	Actuals for five months, 1878-79.	EXPLANATORY REMARKS.
TECHNICAL SCHOOLS.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
GOVERNMENT SCHOOL OF ART AND ART GALLERY.												
1 Principal	8,400		8,400		8,400		.....	8,400				
Establishment.												
5 Masters	4,560		4,560		4,560		4,560		15,010		6,411	
Clerks and servants ...	2,400		2,400		2,400		2,400					
		15,360		15,360		15,360		6,960	15,010		6,411	
Contingent Charges.												
Contingencies	2,576		2,576		2,576		2,576		8,439		1,890	
Purchase of works of art, &c., &c.	5,067		5,067		5,067		5,067		2,230		.....	
House rent	6,277		6,277		6,277		6,277		3,212		1,264	
Scholarships	.....		.....		.....		.....		29		.....	
		13,920		13,920		13,920		13,920	13,910		3,154	
Total ...		29,280		29,280		29,280*		29,280	28,920		9,565	
Special Night Class for Mechanics at the Mint.												
Teachers	.....		1,200		1,200		1,200		1,862		778	
Clerks and servants	.....		684		684		672		.....		.....	A sweeper sanctioned in Government of Bengal's letter No. 3112—14426, dated 5th September 1878.
Contingencies	.....		16		16		28					
		.....		1,900		1,900		1,900				
Total ...		.....		1,900		1,900		1,900	1,862		778	
Dacca Artizan School.												
6 Teachers	1,632		1,632		1,632		1,632		1,730		713	
Clerks and servants... ...	144		144		144		144		659		297	
Stipends	840		840		840		900		358		150	Reduced with reference to actuals.
Contingencies	700		200		200		700					
House rent	360		360		360		360					
		3,676		3,176		3,176		3,736	2,747		1,161	
Total ...		3,676		3,176		3,176		3,736	2,747		1,161	
Drawing and Surveying Classes.												
Survey teachers	7,800		7,800		7,800		8,400		6,815		3,082	
Servants	408		408		408		552		1,323		140	
Contingencies	1,200		1,200		1,200		1,208		1,023		630	
Scholarships	1,440		1,440		1,440		1,440		46		.....	
Travelling allowance	.....		.....		.....		.....		357		.....	
Field allowance	1,600		1,600		1,600		1,600					
		12,448		12,448		12,448		13,200	9,564		3,852	
Deduct probable savings ...		.....		2,448		2,448		3,808				
Total ...		12,448		10,000		10,000		9,392	9,564			
Ranchee Industrial School.												
Teachers	1,056		1,056		1,056		1,056		606		47	
Clerks and servants	36		36		36		36		39			
Stipends	360		360		360		300		190		19	
Contingencies	360		360		360		300		352		27	
		1,812		1,812		1,812		1,692	1,187		93	
Deduct for rounding		.....		.....		46,168						
						108						
Total, Technical Schools...		47,216		46,168		46,000		46,000	44,280	43,000	15,449	
SCHOLARSHIPS.												
Senior scholarships	24,720		30,720		30,720		23,466		30,498		13,124	
Civil Engineering graduates...	6,000											
Junior scholarships	43,920		46,752		46,752		41,724		44,207		18,511	
Sanscrit ditto	2,832											
Mohsin ditto	9,072		9,072		.....		.....		6,471		3,370	
Madrassa ditto												
Art ditto	1,200		1,200		1,200		.....		1,173		.....	No charge appears to be drawn on this account.
Middle English sholarships	53,400		53,400		53,400		50,000		47,076		4,628	
Ditto Vernacular ditto												
Lower ditto ditto ...	15,000		15,000		15,000		15,000		7,317		15,300	These scholarships have been re-arranged, with reference to the classification prescribed in Resolution of Government of Bengal, No. 3006, dated 16th October 1877.
Endowed scholarships ...	.....		.....		.....		.....		1,547		6,710	
Primary ditto	18,000		18,000		18,000		17,100		15,577		556	
Girls' ditto	1,800		1,800		1,800		1,710		.....		5,299	
									1,53,866		58	
											65,556	
Total ...		1,75,944		1,75,944		1,66,872		1,49,000				
Deduct probable savings ...		.....		10,944		10,872		.....				
Total, Scholarships ...		1,75,944		1,65,000		1,56,000		1,49,000	1,53,866	1,60,000	65,556	

* Out of this amount the sanctioned provision for the Art Gallery is as follows :—

	Rs.
1 Clerk	600
7 Servants	696
Contingencies	360
Rent	3,277
Purchase of Works of Art ...	5,067
Total ...	10,000

GRANT 21.—EDUCATION.—*Concluded.*

DETAIL.	Local estimate, 1879-80.		Accountant-General's estimate, 1879-80.		Sanctioned grant, 1879-80.		Sanctioned estimate, 1878-79.		Actuals, 1877-78.	Regular estimate, 1878-79.	Actuals for five months, 1878-79.	EXPLANATORY REMARKS.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
PRIZES.												
Prizes to Collegiate Schools ...	623		623				396					Transferred to Collegiate Schools.
Ditto to High Schools ...	.....		.....				264					
Ditto to Branch and Zillah Schools	2,561		2,561				2,562					
Ditto to Middle-class English Schools	40		40				40		3,331		807	
Ditto to Middle-class Vernacular Schools	266		266				366					
Ditto to Lower-class ditto ...	130		130				52					
Ditto to Girls' Schools ...	129		129				120					
									3,331		807	
Add for rounding		.....		.....		3,680 320						
Total, Prizes in Schools ...		3,680		3,680		4,000		3,800	3,331	4,000	807	
GRANTS FOR THE ENCOURAGEMENT OF LITERATURE.												
Grants for the encouragement of useful publications ...	5,000		5,000				3,000		517		710	
Ditto for Dr. Fallon's Dictionary	7,500		7,500				7,500		10,434		3,750	
Purchase of Thibitean M. S.S.	1,500		1,500				.....		.....		.....	Entered under verbal instructions from the Lieutenant-Governor.
Subscription for 25 copies of *Sanscrit Journal. Hindu Commentator*	.....		.....				.....		.....		.....	Taken under Miscellaneous below, the grant being chiefly intended for the sale of school-books below cost price.
School Book Society	6,270		.....				.....		.....		.....	
Education Gazette	3,600		3,600				.....		.....		.....	Estimated under the head of Miscellaneous in previous years now transferred, as the Gazette is not confined to departmental notifications
Rewards for the production of Uriya books	1,000		1,000				700		.....		.....	
									10,951			
Add for rounding						18,600 400		11,200	10,951	10,000	4,460	
Total, Grants for the encouragement of Literature...		24,870		18,600		19,000						
GRANTS-IN-AID AND ASSIGNMENTS.												
Grants-in-aid	4,50,000		4,50,000		4,50,000		4,49,440		4,58,408		1,71,658	
Grant to the diocesan board of education for hill schools, Bengal Government letter No. 1131 of 28th March 1876	560		560		560		560					
Payments by results	.....		.....		.....		.....	4,50,000	11,717		.....	
		4,50,560		4,50,560		4,50,560			4,70,125		1,71,658	
Add on account of provision for Primary Schools transferred from "Government Schools, Low"	.....		.....			4,00,000	.....		.....		.....	
Deduct for rounding	.....		.....			8,50,560 560	.....		.....		.....	
Total, Grants-in-aid ...		4,50,560		4,50,560		8,50,000		4,50,000	4,70,125	4,50,000	1,71,658	
MISCELLANEOUS.												
School Book Society	.....		6,270		6,270		6,270		6,270		2,612	
Education Gazette	.....		.....		.....		3,600		3,600		1,500	Transferred to the head of "Grants for the encouragement of Literature."
Passage and outfit allowance of a Gilchrist scholar to England...	1,000		1,000		1,000		1,000		2,000		1,000	
Fees to examiners	2,000		2,000		2,000		2,000		2,217		544	
Petty constructions and repairs	6,000		6,000		6,000		5,000		5,805		1,753	
Book mohurirs	1,368		1,368		1,368		1,368		569		233	
Two-thirds freight on Europe stores	374		100		100		100		74		.....	
Cost and charges of stores from England...	100		.....		.....		374		.....		.....	
Establishment of School Book Revision Committee	.....		.....		.....		.....		.....		.....	
Amount re-granted to the Howrah School by Government	.....		.....		.....		.....		3,187		.....	
Stores supplied by Mathematical Instrument Department	.....		.....		.....		.....		.....		.....	
Cost of medical stores	2,000		2,000		2,000		2,000		1,563		.....	
Hostel charges	4,000		4,000		4,000		4,000		3,186		1,509	
Miscellaneous	.....		.....		.....		.....		639		100	
A quarter of the subsidy of Rs. 30,000 granted for Dr. Fallon's Dictionary	.....		.....		.....		.....		.....		.....	
		16,842		22,738		22,738 262		25,000	29,110		9,251	
Add for rounding												
Total, Miscellaneous...		16,842		22,738		23,000		25,000	29,110	25,000	9,251	

EXPLANATORY MEMORANDUM.

A PROPOSAL is at present under consideration of the Government of Bengal, which will modify the figures of the Education Budget, namely the proposal to treat as a separate Trust Fund the receipts and charges connected with the Mohsin endowment. Should Government accept the proposals made in this matter, the result will be to exclude from the Education Budget—

Receipts.	Rs.	Expenditure.	Rs.
Interest on Government securities	45,000	Madrassas, excluding Calcutta	29,968
Rent of lands	4,500	Scholarships	9,072
Madrissa fees	7,974	Moulvies in schools	Not separately stated.
Contributions	360		
Total ...	57,834		

The following table compares the receipts of five years :—

	1875-76.	1876-77.	1877-78.	1878-79.		1879-80.
				Budget.	Regular.	Budget.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
College fees and fines	1,19,566	1,17,342	1,40,309	1,31,125	1,50,000	1,45,000
School ditto ditto	2,48,970	2,50,875	2,45,114	2,62,884	2,38,000	2,54,000
Interest on endowments	51,968	40,904	51,380	62,000	55,000	66,000
Public Works Department examination fees	425	195	310	300	300	300
Sale proceeds of books	7,908	311	937	100	200	100
Subscriptions	46,585	.....	.....	.....	.....	.....
Contributions from Native States, &c.	3,490	40,422	28,706	25,000	28,000	3,000
Scholarship examination fees	3,659	1,048	191	7,000	100	200
Transfer fees	761	498	467	500	400	400
Miscellaneous	11,965	23,634	52,189	20,051	20,000	20,000
Total ..	4,95,287	4,75,229	5,19,603	5,29,000	4,92,000	4,89,000

The increase of college fees and decrease of school fees may in part arise from error of description in paying the money into the treasury. There is some reason to suspect that the fees of collegiate schools when paid in are not specifically described as school fees, but are lumped with the college fees.

Regarding interest on endowments (Government paper), I have not sufficient information, and am afraid, comparing the budget with the regular estimate of the present year, that receipts of trust funds sometimes find their way into the estimate under this head, and the actuals, of course, by so much fall short. If the Government accepts my proposals regarding the custody of Government securities, this source of error will be eliminated; in fact there is no reason why a local officer should have anything to do with a Government security, of which his only duty is to pay the interest in to credit of Government.

Under rent of lands I have taken only 4,000 for the Mohsin estate (it ought to be more, but for some reason the Collector of Hooghly, who has the management, does not pay twice into the treasury), and Rs. 5,000 for land attached to the Rajshahye College, regarding which I know nothing, and of which I must throw on the Director the responsibility.

The subscriptions and contributions from Native States, &c., are mostly a record of erroneous procedure. The large figures under the first head in 1875-76 are due to the Principal of the Kishnaghur College having paid in, under this head, subscriptions made towards an endowment fund, of which the whole amount over Rs. 40,000 have since been expended for investment. The figures under the latter head are due to an erroneous procedure on the part of some Collectors, who, instead of charging primary education expenditure direct to the Estates Improvement Fund, pay over to Government as a contribution the grant made from that fund for educational purposes. This procedure I corrected by a recent circular, and Rs. 3,000 will now be a sufficient estimate of "Contributions."

The expenditure of five years is compared below :—

	1875-76.	1876-77.	1877-78.	1878-79.		1879-80.
				Budget.	Regular.	Budget.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Direction	79,134	67,332	64,862	65,000	65,000	67,900
Inspection	3,02,173	3,29,374	3,36,797	3,27,000	3,27,000	3,30,100
Government Colleges, General	3,89,628	3,70,697	4,11,948	4,24,000	4,16,000	4,36,000
Ditto ditto, Special	36,063	43,570	50,560	49,940	58,000	59,000
Government Schools, High	3,48,811	3,52,122	3,65,950	4,17,536	3,60,000	4,06,827
Ditto ditto, Middle	90,671	81,603	82,538	91,052	85,000	97,339
Ditto ditto, Low	4,80,636	4,25,332	4,12,551	4,31,872	4,17,000	4,29,400
Girls' Schools	6,589	6,452	6,993	6,200	7,000	10,870
Normal Schools	1,36,344	39,010	72,461	65,000	65,000	64,000
Boarding Schools	7,693	6,324	6,006	8,900	8,000	8,900
Technical Schools	22,615	28,888	44,280	46,000	43,000	46,668
Scholarships	1,46,269	1,47,079	1,53,866	1,49,000	1,60,000	1,65,000
Prizes	... ..	3,405	3,331	3,800	4,000	3,680
Grants for Encouragement of Literature	3,872	11,386	10,951	11,200	10,000	18,600
Grants-in-aid	4,99,213	4,55,054	4,58,408	4,50,000	4,50,000	4,50,500
Payments by results	40,000*	.....	*11,717	.....	.....	. ....
Miscellaneous	42,713	30,100	29,110	25,000	25,000	23,000
Total ...	26,32,444	24,47,959	25,24,089	25,72,000	25,00,000	26,30,000

* These are wrongly called "payments by results."—as a matter of fact they are "Public Works charges"—Cost of land in Bow Bazar; and should have appeared in the Public Works accounts. It was by a clerical error that when they were directed to be taken into the Civil account, they were taken under "payments by results" instead of "miscellaneous." But, as said before, they have no business in the Civil accounts at all.

I have cut out of the Director's estimate the large items called re-grants, as they are merely a departmental arrangement for the control of expenditure, and experience shows that they do not as a matter of fact increase the expenditure over the budget estimate proper. Nearly the same amount, over the whole province, is saved out of each year's budget and forms the "re-grants" of the next year, so that the estimates should really stand thus, taking for example, the zillah schools:—

		Rs.
Expenditure included in estimate for 1879-80 ...	...	2,60,576
Re-grants from savings of 1878-79	...	31,480
Total as proposed by Director	...	2,92,056
Deduct amount that will be saved out of 1879-80 and for the re-grants of 1880-81	...	31,480
Real probable expenditure	...	2,60,576

showing that the inclusion of the re-grants in the budget estimate only falsifies the estimate of expenditure. The progress of the expenditure during the current year shows that the budget estimates are in excess by the amounts of these re-grants [compare budget and regular as above shewn.]

Grants-in-aid.—The excess over four and a half lakhs in the past and current years is due in part to the inclusion of the expenditure taken against the "Contributions from the Government Estates Improvement Funds;" four and a half lakhs is therefore taken as the departmental expenditure.

For the expenditure under "Grants for the encouragement of Literature" the Director is responsible. It would be desirable that the estimate be framed rather according to the actual probable expenditure than according to the limits beyond which the expenditure may not go.

CALCUTTA,
The 31st December 1878.

J. WESTLAND,
Accountant-General, Bengal.

T. Y.—Reg. No. 10882—28-1-79.

FINANCIAL DEPARTMENT.

FINANCE.

CALCUTTA, THE 25TH JANUARY 1879.

RESOLUTION.

READ—

Memorandum No. 2086C, dated the 3rd January 1879, submitting the budget estimate of the Education Department for 1879-80.

RECEIPTS.

UNDER "College fees and fines" and "School fees and fines" the Accountant-General provides Rs. 3,99,000 as the estimate for 1879-80, but the receipts of the first five months of 1878-79, and the progress of this item of income in past years justify an estimate of Rs. 4,10,000, of which Rs. 1,32,000 may be assigned to colleges and Rs. 2,78,000 to schools.

The Accountant-General estimates the receipts from "*interest on Government securities*" and "*rent of land and houses*" at Rs. 66,000, which is considerably less than the estimate of the Director of Public Instruction. The difference is due apparently to the Director taking credit for receipts from certain Trust Funds, which the actuals of past years show not to have been credited to Provincial Revenues. Pending final settlement of the mode of dealing with Educational Trust Funds, it will be best not to make any change in the practice of past years, and the Accountant-General's estimate of Rs. 66,000 may be accepted.

As it has been decided, however, to remove the receipts and expenditure of the "Mohsin Trust Fund" from the provincial estimates, the estimate of Rs. 66,000 will be reduced to Rs. 16,000, viz., Rs. 12,500 on account of "*interest on Government securities*" and Rs. 3,500 on account of "*rent.*"

In other respects the figures of the Accountant-General are accepted, and the estimate of total receipts for 1879-80 will therefore stand at Rs. 4,50,000, the regular estimate of the current year being Rs. 4,92,000.

EXPENDITURE.

2. The Accountant-General's figures under "Direction" are accepted, with the single exception that the sum of Rs. 6,480, provided for "*establishments in the offices of Commissioners,*" should be transferred to "Administration." The estimates of expenditure under the head of "Administration" have already been passed, but the Accountant-General will make the necessary change. It is obviously improper, unless under very special circumstances, to charge the cost of an office to more than one head of account.

The total estimate for next year under "Direction" will, therefore, be Rs. 61,000 in round numbers, the regular estimate for the current year being Rs. 65,000.

3. The Accountant-General's figures under "Inspection" are accepted for the present, though a transfer from other heads may hereafter be necessary when the incidence of the increased cost of the new graded scheme has been finally settled. The total estimate for 1879-80 is Rs. 3,30,000, in round numbers, and the regular estimate for the current year is fixed at Rs. 3,27,000.

4. Under "Government Colleges, General" the Accountant-General's figures are accepted, after deducting the amount of expenditure to be transferred to the 'Mohsin Endowment Fund.'

The deductions on this account are as follows:—

		Rs.
Dacca Madrissah	... ...	9,616
Hooghly "	... ...	4,440
Rajshahye "	... ...	7,490
Chittagong "	... ...	7,422
	Total ...	28,968

The total grant for the year 1879-80 will, therefore, be Rs. 4,07,000 in round numbers, and the regular estimate for the current year will be Rs. 4,16,000.

5. For "Government Colleges, Special" the Accountant-General's figures are accepted, and the grant for next year is fixed at Rs. 59,000, the regular estimate for the current year being Rs. 58,000.

6. Under "Government Schools, High" the figures of the Accountant-General are accepted with the following reservations :—

Firstly.—The expenditure on account of the Utterparah school must appear in the provincial estimates as it is a Government school, and the mere fact that a comparatively small portion of the expenditure in connection with it is covered by an endowment is no sufficient reason for taking the expenditure under "Trust Funds." Under Zillah Schools, therefore, the provision will be Rs. 2,60,576 and not Rs. 2,50,249 as entered by the Accountant-General.

Secondly.—Rs. 4,590 must be deducted on account of Moulvies, whose pay will in future be charged to the Mohsin Endowment Fund. The total grant for Government High Schools for 1789-80 will therefore be in round numbers Rs. 3,63,000, and the regular estimate for the current year will be Rs. 3,60,000.

7. The grant for "Government Schools, Middle" will stand as given by the Accountant-General, except that the provision of Rs. 22,000 for *circle schools* under "Government Schools, Low" should be transferred to this head. The total grant for the year will be Rs. 1,14,000 in round numbers, the regular estimate for the current year being Rs. 85,000.

8. From "Government Schools, Low" the provision for *circle schools* will be transferred to "Government Schools, Middle" as already ordered, and the primary grant of Rs. 4,00,000 will also be transferred to the head of "Grants-in-aid and Assignments," leaving the grant for the next year under the present head at Rs. 7,000 only, in round numbers. The regular estimate is Rs. 4,17,000.

9. The grants for next year in the case of "Government Schools for Girls," "Normal Schools" and "Boarding Schools" are fixed at Rs. 11,000, Rs. 64,000 and Rs. 9,000 respectively in round numbers, and the figures of the regular estimate under the same heads will be Rs. 7,000, Rs. 65,000 and Rs. 8,000.

10. The figures of the Accountant-General are accepted under "Technical Schools." The grant for next year is fixed at Rs. 46,000 in round numbers and the regular estimate at Rs. 43,000.

The Lieutenant-Governor, however, desires that the provision for the Art Gallery should be shown separately from that for the School of Arts. The items to be shown separately are as follows :—

	Rs.	Rs.
1 Clerk	600	
7 Servants	696	
		1,296
Contingencies		360
Rent		3,277
Purchase of Works of Art		5,067
Total ...		10,000

11 Under "Scholarships" the item of Rs. 9,072 on account of Mohsin scholarships should be struck out. The grant will be Rs. 1,56,000 in round numbers and the regular estimate Rs. 1,60,000.

12. Under "Prizes," "Grants for the encouragement of Literature," and "Miscellaneous" the Accountant-General's figures are accepted, and the grants will be in round numbers Rs. 4,000, Rs. 19,000 and Rs. 23,000 respectively. The corresponding figures of the regular estimate will be Rs. 4,000, Rs. 10,000 and Rs. 25,000.

13. With reference to paragraph 8, the Accountant-General's figures under "Grants-in-aid and assignments" will be raised by Rs. 4,00,000 and will stand, in round numbers, at Rs. 8,50,000, the regular estimate being Rs. 4,50,000.

14. The regular estimate for the current year and the estimate for 1879-80 will therefore stand as follows :—

RECEIPTS.

	Rs.
Regular estimate, 1878-79	4,92,000
Estimates, 1879-80	4,50,000

EXPENDITURE.

	Regular Estimate, 1878-79. Rs.	Budget Estimate, 1879-80. Rs.
Direction	65,000	61,000
Inspection	3,27,000	3,30,000
Government Colleges, General	4,16,000	4,07,000
Ditto ditto, Special	58,000	59,000
Government Schools, High	3,60,000	3,63,000
Ditto ditto, Middle	85,000	1,14,000
Ditto ditto, Low	4,17,000	7,000
Girls' Schools	7,000	11,000
Normal Schools	65,000	64,000
Boarding Schools	8,000	9,000
Technical Schools	43,000	46,000
Scholarships	1,60,000	1,56,000
Prizes	4,000	4,000
Grants for encouragement of Literature ...	10,000	19,000
Grants-in-aid and Assignments	4,50,000	8,50,000
Miscellaneous	25,000	23,000
Total ...	25,00,000	25,23,000

ORDER.—Ordered, that a copy of the Resolution, with a copy of the Budget Estimate, be forwarded to the Accountant-General, the Director of Public Instruction, and General (Education) Department of this office for information.

By order of the Lieutenant-Governor of Bengal,

D. BARBOUR,

Offg. Secretary to the Govt. of Bengal.

Nos. 277-79.

COPY forwarded to

By order of the Lieutenant-Governor of Bengal,

D. BARBOUR,

Offg. Secretary to the Govt. of Bengal.

T. Y.—Reg. No. 10881—28-1-79.

Bengal, Provincial Budget Estimate of Expenditure for 1879-80.

No. 2257C, dated Calcutta, the 31st January 1879.

Memo. by—J. Westland, Esq., Accountant-General, Bengal.

Forwarded to the Secretary to the Government of Bengal, Financial Department.

Grant 22.—Ecclesiastical.

Expenditure.	Budget estimate, 1879-80.		Sanctioned estimate, 1879-80.		Budget estimate, 1878-79.		Actuals, 1877-78.		Regular estimate, 1878-79.	Actuals for six months, 1878-79.	Explanatory Remarks.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
CEMETERY ESTABLISHMENTS.											
Care-takers in charge of cemeteries ...	7,880		7,880		7,458					3,547	Under-estimated this year. The actuals of 1877-78 do not include charges for the cemeteries at Barrackpore, re-transferred to provincial with reference to letter from Government of Bengal, General Department, No. 3294, dated 28th November 1877.
Charges for clearing grounds	113		113		182		7,786			7	
Rent of buildings	707		707		1,235					342	The provision for rent for the Soldiers' Chapel at Jallapahar, made this year, has not been asked for by the Chaplain.
		8,700		8,700		8,875		7,786		3,896	
Petty construction and repairs		.....		.....		.....				6	
Add—											
Amount for rounding						125					
Grand Total* ...	.....	8,700		8,700	.....	9,000	.....	7,786	8,500	3,902	

Net decrease in 1879-80, Rs. 300.

T. Y.—Reg. No. 11676—7-2-79.

ECCLESIASTICAL BUDGET, 1879-80.

FINANCIAL DEPARTMENT.

FINANCE.

CALCUTTA, THE 6TH FEBRUARY 1879.

RESOLUTION.

READ—

A memorandum from the Accountant-General, No. 2257C, dated 31st January 1879, submitting the estimate of expenditure under Grant 22, Ecclesiastical, for 1879-80.

The following table compares the Accountant-General's estimated expenditure for 1879-80 with the figures of previous years :—

Budget Heads.	Accountant-General's estimate, 1879-80.	Sanctioned estimate, 1878-79.	Actuals, 1877-78.
Care-takers in charge of cemeteries	7,880	7,458	7,786
Charges for clearing ground	113	182	
Rent of buildings	707	1,235	
	8,700	8,875	7,786
Add	.....	125	.....
Total	8,700	9,000	7,786

The Lieutenant-Governor accepts the Accountant-General's estimates, and the total grant for 1879-80 will stand at Rs. 8,700.

ORDER.—Ordered that a copy of the Resolution, with a copy of the budget estimate, be forwarded to the Accountant-General, the General Department and the Public Works Department of this Government for information.

By order of the Lieutenant-Governor of Bengal,

D. BARBOUR,

Offg. Secretary to the Govt. of Bengal.

Nos. 441-43.

COPY forwarded to

By order of the Lieutenant-Governor of Bengal,

RAJENDRA NATH MITRA,

Asst. Secretary to the Govt. of Bengal.

CALCUTTA,
The 6th February 1879.

T. Y.—Reg. No. 11677—7-2-79.

Bengal Budget Estimate of the Medical Department, 1879-80.

No. 2045C., dated Calcutta, the 21st December 1878.

Memo. by J. Westland, Esq., Accountant-General, Bengal.

Forwarded to the Secretary to the Government of Bengal, Financial Department.

XXI.—MISCELLANEOUS (MEDICAL).

Receipts.	Local estimate, 1879-80.		Accountant-General's estimate, 1879 80.		Sanctioned estimate, 1879-80.		Sanctioned estimate, 1878-79.		Actuals, 1877-78.	Regular estimate, 1878-79.	Actuals for five months, 1878-79.	Explanatory Remarks.
RECEIPTS FOR MEDICAL STORES.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Sale proceeds of Medical Stores ...	11,000		11,000		11,000		6,000		14,060		2,353	According to the probable requirements of Civil Surgeon. There is a corresponding charge of the same amount under "Medical Establishment. The amount represents medicines supplied for sale.
Value of stores returned to Medical Department.	.....		1,000		1,000		1,000		5,858		.....	
Recovery of value of lost articles	.....		.....		.....		.....		410		404	
Value of Medical Stores to be recovered from Charitable Dispensaries.	12,000		8,000		8,000		10,000		7,232		197	Reduced with reference to the actuals of the past two years. The falling off this year will be inquired into.
		23,000		20,000		20,000		17,000	27,560		2,954	
Fees and Fines, &c.												
Fees from paying patients in Government Hospitals and Asylums.	57,200		45,000		55,000		26,000		58,779		15,291	The orders as to exacting payment of board by patients capable of paying are being more strictly enforced. The figures of 1877-78 were high owing to large recoveries on account of seamen during the year of large famine traffic. I would reduce the Surgeon-General's estimate from Rs. 57,000 to Rs. 45,000.
Fees and fines of the Medical College and Schools.	30,000		30,000		30,000		35,000		30,671		11,156	Falling off in the number of pupils.
		87,200		75,000		85,000		61,000	89,450		26,447	
Miscellaneous.												
Sale proceeds of Lunatic Asylum manufactures.	33,250		34,000		34,000		30,000		34,576		16,730	Larger manufactures expected in the Berhampore, Hazareebagh, and Dullunda Asylums.
Income from endowments... ...	2,925		.....		.....		240		240		.....	The amount for 1878-79 refers to the Sumbhoo Nath Pundit Ward in the General Hospital, which has been closed. The figures of the Surgeon-General are for endowments not attached to the Medical Department.
Subscription for Epidemic Fever Hospitals.	.....		.....		.....		.....		4,428		.....	
Contribution from Justices for Sealdah Hospitals.	30,000		30,000		30,000		30,000		.....		40,000	
Contribution for Sumbhoo Nath Pundit Hospital.	.....		.....		.....		600		550		150	
Miscellaneous...	.....		2,000		2,000		5,160		2,418		1,738	
		66,175		66,000		66,000		66,000	42,212		58,618	
Total Medical ...	.....	1,76,375		1,61,000		1,71,000	.....	1,44,000	1,59,222	2,44,000	88,019	

Net increase in 1879-80, Rs. 17,000.

	Budget Estimate. 1879-80.	Budget Estimate. 1878-79.	Sanctioned estimate, 1879-80.	Increase	Decrease.	Actuals, 1877-78.	Regular estimate, 1878-79.	Actuals for 5 months, 1878-79.	Explanatory Remarks.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Medical Establishment	76,000	55,500	1,05,000	20,500	.....	70,033	70,000	19,192	
Vaccination	1,22,000	1,00,000	1,21,000	22,000	.....	1,10,987	1,15,000	45,270	
Medical College and Schools	2,44,800	2,45,000	2,41,000	.....	200	2,37,115	2,45,000	1,02,339	
Hospitals and Dispensaries	5,69,000	5,00,000	5,04,000	69,000	.....	6,54,365	5,00,000	1,64,228	
Lunatic Asylums	1,79,000	1,75,000	1,58,000	4,000	.....	1,83,046	1,75,000	73,803	
Chemical Examiner	3,200	3,000	3,200	200	.....	3,096	3,000	1,105	
Grants for medical purposes	1,03,880	1,01,000	1,05,880	2,880	.....	1,22,799	1,01,000	38,319	
Sanitary Commissioner	28,120	28,000	28,120	120	.....	23,428	25,000	9,835	
Total Grant 23 ...	13,26,000	12,07,500	12,72,200	1,18,700	200	13,84,869	12,34,000	4,53,891	

Net increase in 1879-80, Rs. 1,18,500.

GRANT 23.—MEDICAL SERVICES.

Numbers 1878-79	Numbers 1879-80	Detail	Local estimate, 1879-80.		Accountant-General's estimate, 1879-80.		Sanctioned grant, 1879-80.		Sanctioned estimate, 1878-79.		Actuals, 1877-78.	Regular estimate, 1878-79.	Actuals for 5 months, 1878-79.	Explanatory Remarks.
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		MEDICAL ESTABLISHMENT.												
		Surgeon-General ...	.....		.....		.....	67,000	.....		.....		2,250	The salary of the Surgeon-General, Bengal, has not been included for the reasons stated in my letter No. 421E., dated 9th December 1878, General Department.
	21	Clerks and servants	12,694		12,694		12,694		.....		150		3,637	For the new office of Surgeon-General, Bengal.
		Temporary establishment.	.....		.....		.....		.....		.....		7	
		Contingent Charges.												
		Travelling allowances.	500		500		500		.....		.....		75	
		Service postage stamps.	720		720		720		.....		.....		234	
		Office expenses and miscellaneous.	800		800		800		.....		.....		161	
				14,714		14,714		14,714			150		6,364	
1	1	Assistant Surgeon...	1,800		1,800		1,800		1,800		18,455		79	
2	2	Hospital Assistants	960		960		960		960					
1	1	Native Doctors ...	180		180		180		180					
5	5	Compounders and Dressers.	840		840		840		840					
42	40	Clerks	14,193		14,193		14,193		15,992				7,032	Two posts in office of Surgeon-General, Indian Medical Department, and Deputy Surgeon-General, Presidency Circle, abolished consequent on the creation of the new office of Surgeon-General, Bengal, against which there are small annual increments.
47	47	Servants	3,168		3,120		3,120		3,120					An increase is proposed of Rs. 3, for the Civil Surgeon's peon at Dacca and one rupee for Nuddea; but it has not been sanctioned, and is therefore omitted.
		Temporary establishment.	.....		.....		.....		.....		105		.....	
				21,141		21,093		21,093		22,892	18,560		7,111	
		Supplies and Services.												
		Petty construction and repairs ...	.....		.....		.....		.....		.....		16	Increased with reference to actuals of the past two years.
		Cost of medical stores	10,000		10,000		10,000		8,000		15,893		.....	
		Bazar medicines	399		399		399		306		235		42	
		Cost of medicines supplied to Civil Surgeons for sale.	11,000		10,000		11,000		6,000		13,761		.....	A larger amount seems necessary, but the figures of the Surgeon-General have been reduced, as it is appears from the figures of the district officers that in some districts the receipts are expected to be less than the value of the supplies.
				21,399		20,399		21,399		14,300	29,889			
		Contingent Charges.												
		Travelling allowances	12,404		16,000		16,000		16,000		17,154		4,486	The allotment for the present year is reproduced, as the Surgeon-General's estimate appears too low with reference to actuals of the past three years.
		Freight paid in India	.....		.....		.....		.....		.....		3	
		Service postage stamps ...	1,786		1,800		1,800		1,800		1,921		72	
		Country stationery ...	.....		.....		.....		.....		.....		713	
		Office expenses and miscellaneous.	1,361		1,994		1,561		600		2,357		386	
				15,551		19,794		19,161		18,400	21,434		5,717	
		Deduct for rounding	.....	.....	.....	.....	.....	1,03,367 367						
		Total Medical Establishment ...	.....	72,805	.....	76,000	.....	1,03,000	.....	55,592	70,033	70,000	19,192	
		Deduct for rounding	.....	.....	.....	.....	.....	.....	.....	92				
										55,500				

GRANT 23.—MEDICAL SERVICES—*continued.*

Numbers 1878-79.	Numbers 1879-80.	Detail.	Local estimate, 1879-80.		Accountant-General's estimate, 1879-80.		Sanctioned grant, 1879-80.		Sanctioned estimate, 1878-79.		Actuals, 1877-78.	Regular estimate, 1878-79.	Actuals for 5 months, 1878-79.	Explanatory Remarks.
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		VACCINATION.												
		Salaries.												
6	6	Superintendents ...	35,800		35,800		35,800		35,800		46,026		21,645	
10	11	Assistant Surgeons or Deputy Superintendents.	23,604		23,604		23,604		18,524				2,327	The Vaccine Establishments have been generally revised under sanction of the Government of Bengal, in letter No. 2544, dated 18th July 1878, and the vaccinators attached to Civil Stations have been abolished under Government of Bengal letter No. 3811, dated 5th December 1877.
				59,404		59,404		59,404		55,324	46,026			
		Establishment.												
17	51	Vaccine Inspector ...	12,552		12,552		12,552		5,580		3,664		.....	
500	332	Vaccinators and Assistants.	29,135		29,135		29,135		48,278		36,234		12,016	
32	27	Clerk and servants ...	5,028		5,028		5,028		5,208		4,924		1,993	
		Temporary Establishment.	.....		.....		.....		.....		1,466		273	
				46,715		46,715		46,715		59,066	46,288		38,254	
						1,06,119		1,06,119		1,14,390				
		Deduct—Probable savings.				3,119		3,119		4,270				
						1,03,000		1,03,000		1,10,120				
		Supplies.												
		Medical stores	1,156		1,000		1,000		1,000		1,415		.....	
		Travelling allowances	6,307		14,000		14,000		14,972		13,874		5,797	*See* remark against this head under "Medical Establishment."
		Office rent	1,200		1,200		1,200		1,200		1,363		540	
		Service postage stamps	160		200		200		200		208		133	
		Country stationery	.....		.....		.....		.....		35		11	
		Miscellaneous Medical and office expenses.	2,396		2,100		1,600		2,500		1,374		478	
		Rewards to village vaccinators ...	530		500		.....		.....		404		57	
				11,749		19,000		18,000		19,872	18,673		7,016	
		Total ...		1,17,868		1,22,000		1,21,000		1,29,992	1,10,987	1,15,000	45,270	
		Amount reduced by the Government of Bengal.								29,992				
		Total Vaccination ...								1,00,000				
		MEDICAL COLLEGE AND SCHOOLS.												
		Salaries.												
1	1	Principal ...	21,600		21,600		21,600		21,600					
10	10	Professors ...	1,05,900		1,05,900		1,05,900		1,05,900					
1	1	Assistant Professor...	2,400		2,400		2,400		2,400					
4	4	Superintendents ...	9,600		9,600		9,600		9,600					
17	16	Teachers ...	42,300		42,300		42,300		42,900					The post of a teacher who has been pensioned not filled up.
11	11	Demonstrators of Anatomy.	14,820		14,820		14,820		14,220					Increase to an officer after seven years' service under Bengal Government Order No. 3564A., dated 9th August 1878.
				1,96,020		1,96,020		1,96,020		1,96,020	1,79,855		85,979	
		Establishment.												
8	8	Museum Assistants	2,196		2,196		2,196		2,196					
7	7	Chemical and Anatomical Assistants.	2,580		2,580		2,580		2,580					
3	3	Teachers and Taxidermists.	720		720		720		720					
124	47	Native Medical pupils.	4,452		4,452		4,452		10,608		14,752		3,917	Falling off in the Temple Medical School, Bankipore.
77	77	Clerks and servants	10,381		10,381		10,381		10,403		11,145		4,571	
22	22	Extra establishment for dissecting season.	690		690		690		690		934		.....	
		Temporary establishment.	.....		.....		.....		.....				67	
				21,019		21,019		21,019		27,197	26,831		8,555	
		Carried over ...		.....		.....		2,17,039		.....	.....	.....	.....	

GRANT 23.—MEDICAL SERVICES—(*continued*).

Numbers 1878-79	Numbers 1879-80	Detail	Local estimate, 1879-80		Accountant-General's estimate, 1879-80		Sanctioned grant, 1879-80		Sanctioned estimate, 1878-79		Actuals, 1877-78	Regular estimate, 1878-79	Actuals for 5 months, 1878-79	Explanatory Remarks
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward ...						2,17,639						
		MEDICAL COLLEGE AND SCHOOLS—*continued.*												
		Contingent Charges.												
		Scholarships, stipends, &c. ...	10,252		10,252		10,252		11,000		9,722		4,203	Reduction in the Cuttack School and Rs. 500 transferred to the new head of "Prizes."
		Service postage stamps	75		65		65		65		45		20	
		Petty construction and repairs ...	...		...		.....		.....		135		187	
		Rents	...		...		.....		.....		7		14	
		Cost of medical stores	1,940		5,000		2,000		5,000		6,048		.....	No reason has been assigned by the Surgeon-General for his small estimate under this head. The allotment for the previous year is reproduced with reference to actuals.
		Ditto from England	...		...		.....		.....		3,965		.....	
		One-third freight on stores ...	...		...		.....		.....		46		5	
		Miscellaneous	10,226		10,744		10,744		10,000		9,318		2,541	
		Prizes	500		500		500		...		885		759	Included under "Scholarships" this year.
		Travelling allowance	1,200		1,200		400	23,961	...		256		76	
				24,193		27,761				26,065				
											30,429		7,805	
		Total ...		2,41,232		2,44,800		2,41,000		2,49,282	2,37,115	2,45,000	1,02,339	
		Deduct—Probable Savings ...								4,217				
		Total Medical Schools, &c. ...								2,45,065				
		Deduct—For rounding								65				
										2,45,000				
		HOSPITALS AND DISPENSARIES.												
		Salaries.												
4	3	Surgeons	33,300		33,300		33,300		36,600		.....		.....	Kurseong Dispensary abolished and smaller pay for the Surgeon-General, Hospital.
2	2	House Surgeons ...	9,000		9,000		9,000		9,000					
2	2	Superintendents ...	4,800		4,800		4,800		4,800					
87	163	Assistant and Supernumerary Assistant Surgeons.	1,37,580		1,37,580		1,07,580		91,380		.....		.....	The figures of the Surgeon-General provide for 46 Supernumary Assistant Surgeons now doing duty, 16 on leave, and 13 still in Madras, together with 39 expected to pass next year, with provision for promotion to the higher grades. There is an increase of one Assistant Surgeon for Natuadagra Dispensary (*see* Bengal Government Order No. 1254, dated 23rd March 1878, the supernumeraries do not appear hitherto to have been included in the estimates.
9	9	Apothecaries and Assistant Apothecaries.	14,868		18,708		18,708		18,108					
				1,99,548		2,03,388		1,73,388		1,60,488	1,64,414		71,257	
		Establishment.												The Surgeon-General has taken the pay of an Apothecary under the head of "Stewards."
2	1	Stewards and Assistants Stewards.	6,840		3,000		3,000		3,720				.....	The post of Assistant Steward in the Medical College Hospital has been abolished under Bengal Government Order No. 2887, dated 17th August 1878.
188	204	Native Doctors and Supernumerary Native Doctors.	51,080		51,080		51,080		56,180		60,909		23,410	An increase of three Native Doctors for Narrail, Datoon, and Tajpore, and one reduced in Modhoobance, 14 expected to pass next year, promotion to higher grades, with provision for English qualification, against which there is a decrease against Supernumerary Native Doctors who are only to receive half-pay until they get appointments. *See* letter Government of Bengal No. 2791T, dated 8th October 1876 to Surgeon-General.
14	13	Hospital Assistants and Apprentices.	6,252		6,252		6,252		6,792					
47	40	Compounders and Dressers and Apothecaries.	4,944		4,944		4,944		6,024					
3	3	Native Medical pupils.	360		360		360		360		.....		.....	
8	8	Female pupils ...	864		864		864		864		833		338	
650	619	Clerks and servants	43,926		43,926		43,926		48,924		43,172		18,660	Reductions in Medical College, Campbell Hospital, and Gya Dispensary.
		Temporary establishment.	500		200		200		200		79		72	
		Allowance for attending educational institutions.	1,200		1,200		1,200		1,440		2,636		1,127	Allowance of the Assistant-Surgeon Jessore Dispensary discontinued.
		Epidemic Fever Hospitals (details below).	.....		.....		.....		.....	1,24,504	2,683		521	
				1,15,966		1,11,826		1,11,826						
						3,15,214	.....	2,85,214						
		Deduct probable savings.	.....		.....	20,214		10,214			1,10,312		44,128	
		Carried over ...				2,95,000		2,75,000						

GRANT 23.—MEDICAL SERVICES—*continued.*

DETAIL.	Local estimate, 1879-80.		Accountant-General's estimate, 1879-80.		Sanctioned grant, 1879-80.		Sanctioned estimate, 1878-79.		Actuals, 1877-78.	Regular estimate, 1878-79.	Actuals for 5 months, 1878-79.	EXPLANATORY REMARKS.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Brought forward ...						2,75,000						
HOSPITAL AND DISPENSARIES—*continued.*												
Supplies and Services.												
Diet of patients	1,05,703		1,18,000		1,00,000		1,40,00		1,34,957		36,115	
Clothing of patients...	12,400								.....			
Cost of medicines, instruments, &c., &c.	93,000		1,20,000		93,000		1,00,000		1,82,634		.....	This estimate is based on the actuals of the past three years. The figures for 1877-78 include charges for three half-years.
Cost of land	.....		.....		.....		.....		8		.....	
Cost of country medicines... ...	6,414		6,400		6,400		6,000		6,910		1,737	
Petty construction and repairs ...	1,000	2,18,517	500	2,44,900	500	1,99,900	1,000	2,47,000	348		326	Reduced with reference to actuals of the past two years.
									3,24,857		38,178	
Contingent Charges.												
Travelling allowances	2,000		2,000		2,000		2,100		5,360		1,306	
Service postage stamps	324		300		300		34		270		11	
Rent of buildings	2,400		2,400		2,400		2,400		2,710		1,006	
Miscellaneous	23,398	28,122	24,400	29,100	24,000	29,100	33,474	38,008	26,442		8,342	
									34,782			
Total hospital and dispensaries...		5,63,153		5,69,000		5,04,000		5,70,000	6,31,365	5,00,000	1,64,228	
Deduct amount reduced by Government.								70,000				
								5,00,000				
DETAILS OF EPIDEMIC FEVER HOSPITALS.												
Pay and allowance of Surgeons ...									.....		.....	
Pay and allowance of Assistant Surgeons.									.....		.....	
Pay and allowance of Compounders and coolies.									33		.....	
Pay and allowance of Hospital Assistants and Native Doctors.									1,126		425	
Clerks and servants									9		.....	
Store-keeper									.....		.....	
Bazar medicines									.....		.....	
Contingencies									426		96	
Cost of Europe medicines				.....				.....	1,089		.....	
									2,683		521	
Deduct amount reduced by Government of Bengal.												
Total ...												
LUNATIC ASYLUMS.												
NUMBERS. 1878-79. / 1879-80.												
Salaries.												
7 / 6 Superintendents ...	28,417		28,417		28,417		29,017		28,914		11,744	Moydapore Asylum closed.
2 / 2 Deputy Superintendents.	6,000	34,417	6,000	34,417	6,000	34,417	6,000	35,017	.....		.....	Adjusted under the head of "Overseers."
									28,914		11,744	
Establishment.												
8 / 7 Native Doctors ...	2,280		2,280		2,280		2,520		2,681		1,060	Moydapore Asylum closed.
3 / 3 Compounders and Dressers.	408		408		408		408					
5 / 5 Matrons	3,036		3,036		3,036		2,820		14,257		5,966	Increase for Berhampore.
6 / 6 Overseers	6,000		6,000		6,000		5,940					
396 / 384 Clerks, servants, and others.	32,039		32,255		32,255		33,662		30,345		11,637	Moydapore Asylum closed.
14 / 14 Temporary manufacturing establishment.	2,196	45,959	2,196	45,959	2,196	45,959	2,196	47,546	1,767		657	For the Dullunda Asylum.
									49,050		19,320	
				80,376		80,376						
Deduct probable savings.				3,376		376						
				77,000		80,000						
Supplies and Services.												
Diet of patients	55,219		55,000		50,000		53,000		53,401		18,443	A slight increase with reference to the actuals of the past two years.
Clothing of patients...	6,312											
Raw materials for manufactures...	37,683		37,000		37,000		27,000		42,169		20,269	Increase chiefly for Dullunda and Berhampore. The Surgeon-General expresses a hope that the increase will be sanctioned as the material when worked up will yield a profit, and the expenditure will be checked monthly.
Petty construction and repairs ...	2,638		1,500		1,500		2,500		1,257		241	
Cost of medical stores	836		1,500		1,500		1,500		1,389		.....	
Cost of land	.....		.....		.....		500		.....		.....	
Allowances under gheel system ...	300		300		300		.....		.....		.....	This charge is in Dacca only; it has hitherto been shewn under "Miscellaneous."
Carried over ...					90,300							

GRANT 23.—MEDICAL SERVICES—*concluded.*

Numbers 1878-79	Numbers 1879-80	Detail.	Local estimate, 1879-80.		Accountant-General's estimate, 1879-80.		Sanctioned grant, 1879-80.		Sanctioned estimate, 1878-79.		Actuals, 1877-78.	Regular estimate, 1878-79.	Actuals for 5 months, 1878-79.	Explanatory Remarks.
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward ...					90,300	80,000						
		LUNATIC ASYLUMS—*contd.*												
		Supplies and Services—contd.												
		Country medicines	255		.....		.....		200		.....		.....	No expenditure is being adjusted under this head.
		Cost of stores from England ...	.....		.....		.....		.....		20		.....	
		Passage-money for issues ...	386		500		500		500		.....		549	
				1,03,629		95,800		90,800		85,200				
											98,236		39,502	
		Contingent Charges.												
		Rent of buildings	12		12		12		.....		660		12	
		Service postage stamps	33		40		40		40		36		25	
		Miscellaneous	7,661		6,148		6,148		7,305		6,150		3,000	
				7,706		6,200		6,200		7,345				
											6,846		3,037	
								1,77,000			1,83,046	1,75,000	73,663	
		Deduct on account of abolition of Hazareebagh Asylum.						9,000						
		Total Lunatic Asylums ...		1,91,711		1,79,000		1,68,000		1,75,108				
		Deduct for rounding ...	.....		.....		.....		.....	108				
		CHEMICAL EXAMINER.								1,75,000				
		Salaries.												
1	1	Chemical Assistant..	840		840		840		840		1,110		658	Increase sanctioned in letter from Government of Bengal, No. 945, dated 4th March 1878.
1	1	Native Doctor ...	748		748		748		540					
		Establishment.												
4	4	Clerks and servants	756		756		756		756		755		315	
				2,344		2,344		2,344		2,136				
											1,865		973	
		Supplies.												
		Medical stores	1,000		600		600		600		779		.....	
		Contingent Charges.												
		Service postage stamps	40		40		40		50		44		37	
		Country stationery	.....		.....		.....		.....		10		3	
		Miscellaneous	250		216		216		214		398		92	
				1,290		850		850		864				
											452		132	
		Total Chemical Examiner's Department.		3,634		3,200		3,200		3,000	3,096	3,000	1,105	
		GRANTS FOR MEDICAL PURPOSES.												
		Grants to the following Hospitals and Dispensaries supported from private sources.	.....		.....		.....			.....				
		Calcutta Native Hospitals and private Dispensaries.	36,366		30,366		30,366			36,366				Cost of medicines transferred to head of "Medical Stores."
		Dacca Midford Hospital	6,804		5,445		5,445			5,920				Ditto ditto.
		Chyebassa Cole Hospital	140		140		140			140				
		Howrah General Hospital	7,262		4,760		4,760			5,262	55,269		18,298	Ditto ditto, Rs. 2,000 for cost of clothing every second year added.
		Burdwan Dispensary	600		600		600			600				
		Midnapore ditto	444		444		444			444				
		Serampore ditto	600		600		600			600				
		Hirunpore ditto	120		120		120			120				
		Moorshedabad ditto	540		540		540			540				
		Bankoora ditto	627		627		627			627				
		Irrigation Hospital, Dehree ...	300		300		300			300				
		Calcutta Lock-hospital	45,000		45,000		45,000			45,000	40,000		16,000	
		Howrah Lock-hospital	.....		.....		.....			.....	.....			
		Cost of Medical Stores	.....		9,861		9,861			.....	13,655			Cost of medicines for the Calcutta, Howrah, and Dacca Hospitals taken under the heads with reference to adjustments.
		Expenses during the prevalence of epidemic.	5,000		5,077		5,077			5,081	13,875		4,021	
											1,22,799		38,319	
		Total Grants for medical purposes	.....	1,03,803	.....	1,03,880	.....	1,03,880	.....	1,01,000	1,22,799	1,01,000	38,319	
		SANITARY COMMISSIONER.												
		Salaries.												
1	1	Sanitary Commissioner.	.....	18,000	.....	18,000	.....	18,000	.....	18,000	13,149	.....	5,774	
		Establishment.												
10	10	Clerks	6,060	.....	6,060	.....	6,060	.....	5,940	.....	6,074		2,561	Progressive annual increase.
3	3	Servants	168	.....	168	.....	168	.....	168	.....				
		Temporary establishment.	.....	6,228	.....	6,228	.....	6,228	.....	6,108	.....		.....	
				24,228		24,228		24,228		24,108	19,223		8,335	
		Contingent Charges.												
		Travelling expenses and allowances.	3,000		3,000	.....	3,000		3,000		3,213		1,250	
		Service postage stamps	260		260	.....	260		260		230		60	
		Country stationery	.....		.....	.....	.....		.....		45		31	
		Office expenses and miscellaneous	736		632	.....	632		632		717		159	
		Freight paid in India	.....		.....	.....	.....		.....		.....		.....	
			.....	3,986	.....	3,892		3,892	.....	3,892	4,205		9,835	
		Total Sanitary Commissioner ...	.....	28,224	.....	28,120		28,120	.....	28,000	23,428	25,000	.....	

BUDGET ESTIMATE (MEDICAL), 1879-80.

Explanatory Memorandum.

The following are the figures of Medical Expenditure for the past few years :—

	1875-76.	1876-77.	1877-78.	1878-79.		1879-80.
				Budget.	Regular.	Budget.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Medical Establishment	63,373	56,365	70,033	55,500	76,000	76,000
Vaccination	1,04,203	1,11,192	1,10,987	1,00,000	1,15,000	1,22,000
Medical Colleges and Schools	2,92,450	2,45,880	2,37,115	2,45,000	2,45,000	2,44,800
Hospitals and Dispensaries	7,20,256	6,31,926	*6,34,365	5,00,000	*5,00,00	5,69,000
Lunatic Asylums	1,63,522	1,77,130	*1,83,046	1,75,000	1,75,000	1,79,000
Chemical Examiner	2,650	2,435	3,066	3,000	3,000	3,200
Grants for medical purposes	1,02,174	1,07,903	1,22,799	1,01,000	1,01,000	1,03,880
Sanitary Commissioner	28,022	30,080	23,428	25,000	25,000	28,120
Total ...	14,86,650	13,63,917	13,84,869	12,07,500	12,34,000	13,26,000

* Medicines for three half-years (about Rs. 60,000 per half-year) were paid for in 1877-78, and only one half-year will be paid for in 1878-79.

BUDGET ESTIMATE (MEDICAL), 1879-80.

Explanatory Memorandum.

Medical Receipts.

	1875-76.	1876-77.	1877-78.	1878-79.		1879-80.
				Budget.	Regular.	Budget.
	Rs.	Rs	Rs	Rs.	Rs.	Rs.
Receipts for medical stores	14,599	32,474	27,560	17,000	17,000	20,000
Fees and fines	77,844	72,034	89,450	61,000	70,000	75,000
Miscellaneous	38,469	44,994	42,212	66,000	1,37,000*	68,000
Total ...	1,30,912	1,49,502	1,59,222	1,44,000	2,44,000	1,63,000

* Includes a recovery of large arrears on account of the Sealdah Hospital.

E. F. M.—Regr. No 10975—31-1-79.

FINANCIAL DEPARTMENT.

FINANCE.

CALCUTTA, THE 28TH JANUARY 1879.

RESOLUTION.

READ—

Memorandum from the Accountant-General, No. 2045C, dated 21st December 1878, submitting the Estimates of the Medical Department for the year 1879-80.

RECEIPTS.

THE actual receipts of the Medical Department in 1877-78 were Rs. 1,59,222, and the regular estimate for the current year is Rs. 2,44,000. The regular estimate, however, is swollen by arrears of contributions on account of the Sealdah Hospital. The Surgeon-General estimates the receipts of 1879-80 at Rs. 1,76,375, and the Accountant-General at Rs. 1,61,000.

The Accountant-General appears to have rightly omitted the income from endowments entered by the Surgeon-General, but he puts fees from paying patients too low. A sum of Rs. 10,000 will be added to his provision on this account. In other respects the Accountant-General's figures are accepted, and the estimate for the year will be Rs. 1,71,000.

EXPENDITURE.

2. No provision is made in the estimate of "Medical Establishment" for that portion of the Surgeon-General's salary which is payable from provincial revenues. This is owing to the fact that the whole salary has hitherto been taken against the Imperial head Medical Establishment, pending final settlement of the question of the adjustment of the Surgeon-General's salary. The Government of India have now decided that the Surgeon-General's salary, amounting to Rs. 27,000 per annum, shall be a provincial charge, an addition of Rs. 21,600 being made to the Bengal Provincial Allotment on this account. The estimate under "Medical Establishment" should therefore be increased by Rs. 27,000.

A large increase is shown on account of the Surgeon-General's establishment. The greater portion of this will, it is hoped, be hereafter recovered from the Government of India.

The Accountant-General has increased the Surgeon-General's estimate of "travelling allowances" from Rs. 12,404 to Rs. 16,000. This change is justified by the actuals of past years. On the other hand, the Accountant-General has reduced the provision for medicines supplied to civil surgeons for sale from Rs. 11,000 to Rs. 10,000, and has raised the provision for "office expense and miscellaneous" from Rs. 1,361 to Rs. 1,994. Under both these heads the Surgeon-General's figures should be adopted. In other respects the Accountant-General's figures are accepted, and the estimate for the year is fixed at Rs. 1,03,000 in round numbers. The regular estimate for 1878-79 is Rs. 70,000.

3. The local estimate of expenditure on "Vaccination" for 1878-79 came to Rs. 1,29,000, and the amount was reduced by Government to Rs. 1,00,000. The distribution of this grant was left to the committee on medical expenditure, but it was found impossible to carry on the work of the department efficiently with a grant of only 1,00,000, and a supplementary grant of Rs. 22,000 had to be made. The Acountant-General estimates the expenditure of the coming year to be Rs. 1,22,000, and the Lieutenant-Governor accepts his figures, except that the item of "rewards to village vaccinators" should be struck out, and the provision for "miscellaneous and office expenses"

reduced to Rs. 1,600. The estimate for 1879-80 will therefore be Rs. 1,21,000, the regular estimate for the current year being Rs. 1,15,000. It is hoped that the committee on medical expenditure may be able to suggest a plan under which vaccination may become at least in part self-supporting; but it is clearly useless to reduce the grant by an arbitrary sum if there is no reasonable prospect that a saving equal to the amount of reduction can be effected within the year.

4. The grant under "Medical Schools and College" for the present year is Rs. 2,45,000. The actual expenditure in 1877-78 was Rs. 2,37,115, and the regular estimate for 1878-79 is Rs. 2,45,000. The Surgeon-General's estimate for 1879-80 is Rs. 2,41,232, which is raised by the Accountant-General to Rs. 2,44,800. The Lieutenant-Governor accepts the Accountant-General's figures, except that the provision under "travelling allowances" should be reduced from Rs. 1,200 to Rs. 400, and under "cost of medical stores" from Rs. 5,000 to Rs. 2,000. The grant for the year will therefore stand at Rs. 2,41,000.

5. Under "Hospitals and Dispensaries" the Surgeon-General provides Rs. 1,37,580 for salaries of assistant and supernumerary assistant-surgeons, against a provision of Rs. 91,380 for the current year. Judging from the actuals of past years, this provision is much too high, and may be reduced by Rs. 30,000, or to Rs. 1,07,580. The Accountant-General, however, deducts Rs. 20,214 on account of savings, and savings to this amount can hardly be anticipated having regard to the reduction of provision for supernumerary assistant-surgeons. As, however, various minor reductions have either been sanctioned or are in contemplation, Rs. 10,214 instead of Rs. 20,214 may be deducted on account of savings.

Rupees 1,18,000 is provided for diet and clothing of patients. The grant for the current year is Rs. 1,40,000, and the expenditure in 1877-78 was Rs. 1,34,957. Recent orders will, however, have the effect of materially reducing expenditure under these heads, and the actuals for five months of the current year are only Rs. 36,115. The Medical Department proposes to reduce the grant to Rs. 77,500, but it does not seem safe to reckon on so large a saving, and Rs. 1,00,000 may be provided.

Under "Cost of medicines and instruments" the Surgeon-General provides Rs. 93,000 and the Accountant-General Rs. 1,20,000. The increase was made by the Accountant-General with reference to the actuals of past years; but as recent orders will check lavish expenditure on costly medicines and instruments in future, the Surgeon-General's estimate of Rs. 93,000 may stand.

The Accountant-General's figures are accepted by Government with the exceptions already noted. The grant for the year will therefore stand at Rs. 5,04,000. The regular estimate for 1878-79 will be fixed at Rs. 5,00,000.

6. The Surgeon-General provides Rs, 1,91,711 for lunatic asylums, and the Accountant-General Rs. 1,79,000. The figures of the Accountant-General are accepted with the following modifications. The abolition of the Hazareebagh asylum justifies a reduction which may be put at Rs. 9,000. The Accountant-General deducts Rs. 3,376 for probable savings; this amount should be reduced to Rs. 376. For diet and clothing a provision of Rs. 55,000 is made; but, looking to the reduction in numbers of patients that has been effected, and to the further decrease which may be expected under orders already passed, it will be sufficient to provide Rs. 50,000. The grant for 1879-80 will therefore stand at Rs. 1,68,000, and the regular estimate of the current year at Rs. 1,75,000.

7. The provision made by the Accountant-General for expenditure belonging to the Chemical Examiner's Department is accepted. The grant for 1879-80 will be Rs. 3,200, the regular estimate for the current year being Rs. 3,000.

8. The Accountant-General's figures under "Grants for medical purposes" are accepted. The grant for next year will be Rs. 1,03,880, the regular estimate for the current year being Rs. 1,01,000.

9. The Accountant-General provides Rs. 28,120 under the head of "Sanitary Commissioner," as against an actual expenditure of Rs. 23,428 in 1877-78, and an expenditure of Rs. 9,835 during the first five months of the current year. The figures of the Accountant-General are accepted.

10. The regular estimate of 1878-79 and the estimate for 1879-80 as now settled are as follows—

RECEIPTS.

				Rs.
Regular Estimate, 1878-79	...	...	...	2,44,000
Budget Estimate, 1879-80	...	...	...	1,71,000

EXPENDITURE.

		Regular estimate, 1878-79.	Budget estimate, 1879-80.
		Rs.	Rs.
Medical Establishment ...	...	70,000	1,03,000
Vaccination ...	...	1,15,000	1,21,000
Medical schools and college	...	2,45,000	2,41,000
Hospitals and dispensaries	...	5,00,000	5,04,000
Lunatic asylums ...	...	1,75,000	1,68,000
Chemical Examiner ...	...	3,000	3,200
Grants for medical purposes	...	1,01,000	1,03,880
Sanitary Commissioner	...	25,000	28,120
Total	...	12,34,000	12,72,200

ORDER.—Ordered that a copy of this Resolution and of the estimates be forwarded to the Medical Department of this Office, the Accountant-General, Surgeon-General, Superintendent-General of Vaccination, and Sanitary Commissioner for information.

By order of the Lieutenant-Governor of Bengal,

D. BARBOUR,

Offg. Secy. to the Govt. of Bengal.

Nos. 284-288.

COPY forwarded to
for information.

By order of the Lieutenant-Governor of Bengal,

RAJENDRA NATH MITRA,

Asst. Secy. to the Govt. of Bengal.

CALCUTTA,
The 28th January 1879.

T. A. G.—Reg. No. 10842—31-1-79.

Bengal Provincial Services, Budget Estimate of Receipts for 1879-80.

XXI.—Miscellaneous (Printing).

No. 2153C., dated Calcutta, the 15th January 1879.

Memo. by J. Westland, Esq., Accountant-General, Bengal.

Forwarded to the Secretary to the Government of Bengal, Financial Department.

Revenues and Receipts	Budget estimate, 1879-80.	Sanctioned grant for 1879-80.		Budget estimate, 1878-79.	Actuals, 1877-78.	Regular estimate, 1878-79.	Actuals for 6 months, 1878-79.	Explanatory Remarks.
PRINTING RECEIPTS.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Printing Press Receipts.								
Sale of printed books and lists of regular appeals ...	.....			5,500	8,522		2,751	Under the rules now in operation in the High Court the parties pay for the whole of the books and lists, and will not have to purchase them from Government.
" Calcutta Gazette	10,000	10,000		10,000	14,571		5,074	
" Bengalee ditto	4,000	4,000		4,000	5,965		742	
" Civil Lists	1,000	1,000		1,000	1,700		275	
" Printed Acts	500	500		300	430		688	
" Oorya Gazette...	.....	.....		100			.....	
" Behar ditto	500	509		2,000	662		25	Reduced with reference to actuals.
" Customs Publications	27,000	37,000		28,000	27,847		6,758	According to the present state of the subscription list.
" Miscellaneous ditto	4,000	4,000		.....	... ..		.....	
	47,000		47,000	50,900	54,697	52,000	16,293	
Other Press Receipts.								
Miscellaneous	11,500		11,500	11,100	23,564	25,000	14,657	
	58,500		58,500	62,000	78,261	77,000	30,950	

Net decrease in 1879-80, Rs. 3,500.

Bengal Provincial Services, Budget Estimate of Expenditure for 1879-80.

Grant 24—Printing.

	Budget estimate, 1879-80.	Sanctioned grant for 1879-80.	Budget estimate, 1878-79.	Increase.	Decrease.	Actuals, 1877-78.	Regular estimate, 1878-79.	Actuals for 6 months, 1878-79.	Explanatory Remarks.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Government presses	2,21,000	2,21,000	1,71,000	50,000	.....	2,92,707	2,41,000	1,30,188	
Printing at private presses	13,000	13,000	16,000	... ..	3,000	37,430	12,000	4,607	
Rents, rates, and taxes	11,000	11,000	.....	11,000	.....	.	.....	.....	
Total Grant 24 ...	2,45,000	2,45,000	1,87,000	61,000	3,000	3,30,197	2,53,000	1,34,795	

Net increase in 1879-80, Rs. 58,000.

GRANT 24.—PRINTING—*continued.*

Numbers. 1878-79.	Numbers. 1879-80.	DETAILS.	Budget estimate, 1879-80.		Sanctioned grants, 1879-80.		Budget estimate, 1878-79.		Actuals, 1877-78.		Regular estimate, 1878-79.	Actuals for six months, 1878-79.	EXPLANATORY REMARKS.
		GOVERNMENT PRESSES.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		BENGAL SECRETARIAT PRESS.											
		Salary.											
		Superintendent		10,360		10,360		9,600		7,200		6,840	Annual increment.
		Establishment.											
		Clerks, Printers, and Examiners. Readers and Copyholders... Compositors and Distributors. Pressmen ... ... Servants and others ...	1,23,000		1,23,000			80,000		1,71,314		72,121	The figures have been given us by the Secretariat. No explanation has been furnished as to the cause of the large increase.
		Overtime of the establishment ...	.....					.....				.....	The expenditure of the present year is proceeding greatly in excess of the sanctioned grant, and will come to apparently about Rs. 1,80,000.
		Piece-hand establishment	.....					.....				.....	
				1,23,000		1,23,000		80,000		1,71,314			
		Supplies.											
		Cost of Materials and Stock		6,000		6,000		6,000		19,160		7,190	
		Contingent Charges.											
		Service postage stamps	9,000		9,000			8,000		9,026		3,871	
		Contingencies	8,000		8,000			4,000		13,981		4,408	
		Freight paid in India	.....		.....			.....		348		3	
				17,000		17,000		12,000		23,355		8,282	
				1,56,360		1,56,360		1,07,600		2,21,029		94,433	
		PUBLIC WORKS SECRETARIAT PRESS.											
		Establishment.											
		Clerks ... ... Readers and Copyholders ... ... Compositors and Distributors ... ... Pressmen ... ... Servants and others ... ... Temporary establishment						11,412		8,932		3,400	Incorporated with the Bengal Secretariat Press.
								2,750		.....			
								14,162		8,932			
		Supplies.											
		Cost of materials and stock						1,500		.....			
		Printing Establishment for the Examiner, Public Works Accounts, Bengal.						1,212		392		60	
								16,874					
		Deduct—Amount reduced by Government.						6,874		.....			
				.....		.....		10,000		9,324		3,460	
		PRESIDENCY JAIL PRESS.											
		Salary.											
		Superintendent		.....		.....		.....		300		300	
		Establishment.											
		Overseers, Readers, Instructors, and Distributors.	8,220		8,220			4,740					An increased establishment has been estimated for, but it is not to be employed without the specific sanction of Government.
		Engineer	360		360			360				4,631	
		Clerks	720		720			720					
		Servants	252		252			252					
		Overtime of the establishment	4,448		4,448			2,328					
				14,000		14,000		8,400		29,210			
		Contingent Charges.											
		Block and Plant	6,000		6,000			5,000				8,543	
		Petty Construction and Repairs ...	.....		.....			.....				.....	
		Contingencies	12,040		12,040			8,000				538	
				18,040		18,040		13,000		.....			
				32,040		32,040		21,400		29,520		14,012	
		Government Publications.											
		Behar Gazette	5,000		5,000			5,000		3,776		4,217	
		Uriya Gazette	2,000		2,000			2,000		2,775		905	
		Customs Publications	25,600		25,600			25,000		23,274		13,161	
		Printing Charges at Government Press, Allahabad.	.....		.....			.....		3,079		.....	The figures of the Collector of Customs have been adopted.
				32,600		32,600		32,000		32,904		18,283	
		Total Government Presses ...		2,21,000		2,21,000		1,71,000		2,92,767	2,41,000	1,30,188	

GRANT 24.—PRINTING—*continued.*

DETAILS.	Budget estimate, 1879-80.		Sanctioned grant, 1878-79.		Budget estimate, 1878-79.		Actuals, 1877-78.		Regular estimate, 1878-79.	Actuals for six months, 1878-79.	EXPLANATORY REMARKS.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
PRINTING AT PRIVATE PRESSES.											
Assessed Taxes	.....		.....		.....	.....		745		22	District details appended.
Land Revenue	7,231		7,231			6,900		11,964		2,365	
Excise	535		535			500		18		262	
Customs	.....		.....			200		52		23	
Salt	1,341		1,341			1,950		1,681		453	
Administration	100		100			1,800		500		285	
Minor Departments...	.....		.....			.....		10		.....	
Law and Justice	1,192		1,192			1,200		1,510		88	
Jail	.....		.....			.....		8		7	
Registration	.....		.....			.....		.....		101	
Police	300		300			1,300		1,193		35	
Education	.....		.....			50		572		221	
Medical...	256		256			100		222		129	
Miscellaneous	71		71			.....		3		6	
Gazetteer of Bengal	.....		.....			.....		18,952		.....	
Pound Fund	1,714		1,714			1,000		.....		610	
Ferry Fund	260		260			1,000		.....		.....	
		13,000		13,000		16,000		37,430			
Total Printing at Private Presses ...		13,000		13,000		16,000		37,430	12,000	4,607	
Rents, Rates, and Taxes.											
Office Rent		11,000		11,000		.....		.....	.....	.....	This is for rent of godowns hired for the storage of stationery received from England. The charge was sanctioned for one year in letter from Government of Bengal, No. 2545, dated 2nd July 1878.

District details of the amount provided in the Budget Estimate of 1879-80 *for printing at Private Presses.*

Districts.	Land revenue.	Excise.	Salt.	Administration.	Law and Justice.			Police.	Education.	Medical.	Miscellaneous.	Total.
					Civil and Sessions Courts.	Criminal Courts.	Small Cause Courts.					
Cuttack	100	50	50	100	.....	250	150	.....	.....	.....	.....	.....
Ungool and Banki	466	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Balasore	2,420	310	1,055	.....	.....	400	.....	.....	.....	256	.....	.....
Pooree	4,000	150	236	.....	.....	162	.....	.....	.....	.....	.....	.....
Superintendent, Tributary Mohals.	.....	.....	.....	.....	.....	40	.....	.....	.....	.....	.....	.....
Assistant Superintendent, Tributary Mehals.	.....	.....	.....	.....	.....	25	.....	.....	.....	.....	.....	.....
Khond Mehal	.....	.....	.....	.....	.....	10	.....	.....	.....	.....	.....	.....
Patna	25	.....	.....	.....	25	.....	.....	.....	.....	.....	.....	.....
Manbhoon	100	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Hazaribagh	20	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Hooghly	.....	.....	.....	.....	30	.....	.....	.....	.....	.....	.....	.....
Mymensing	.....	.....	.....	.....	25	.....	.....	.....	.....	.....	.....	.....
Dinageporc	.....	.....	.....	.....	55	.....	.....	.....	.....	.....	.....	.....
Shahabad	100	25	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Moorshedabad	.....	.....	.....	.....	20	.....	.....	.....	.....	.....	.....	.....
Inspector-General of Police for printing Ooriya forms.	.....	.....	.....	.....	.....	.....	.....	300	.....	.....	.....	.....
Miscellaneous	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	71	.....
Pounds	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1,714	.....
Ferries	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	260	.....
Total ...	7,231	535	1,341	100	155	887	150	300	.....	256	2,045	13,000

E. F. M.—Reg. No. 11073—30-1-79.

FINANCIAL DEPARTMENT.

FINANCE.

CALCUTTA, THE 28TH JANUARY 1879.

RESOLUTION.

READ—

Endorsement from the Accountant-General, No. 2153C., dated 15th January 1879, forwarding the Budget Estimate under head XXI, Miscellaneous (Printing), for the year 1879-80.

Receipts.

THE Accountant-General has estimated the receipts under this head for 1879-80 at Rs. 58,500, against an estimate of Rs. 62,000 for 1878-79, and actual receipts in 1877-78 amounting to Rs. 78,261. No provision has been made in the estimate for 1879-80 on account of receipts from the sale of printed books and lists of regular appeals, as under the rules recently passed by the High Court these receipts will no longer be credited in the accounts. The Accountant-General's estimate under the head "sale of printed Acts," amounting to Rs. 500, against an estimate of Rs. 300 for the current year, is accepted with reference to the actual receipts, Rs. 430, in 1877-78. No receipts are anticipated in 1879-80 on account of the *Ooriya Gazette*, nor were there any in 1877-78. The estimated receipts on account of the *Behar Gazette* for 1879-80 are Rs. 500 as against Rs. 2,000 for the current year. This reduction has been made in consideration of the actuals for 1878-79, which amounted to Rs. 662 only. As the *Behar Gazette* is now issued with greater punctuality, there is reason to expect somewhat higher receipts during the ensuing year. Inquiries are being made on the subject, but meanwhile the Accountant-General's estimate is approved. The anticipated receipts on account of customs publications for 1879-80 are Rs. 27,000 as against an estimate of Rs. 28,000 for the current year. This figure has been fixed with reference to the present state of the subscription list, and is approved. The total estimated receipts for the year 1879-80 will therefore stand at Rs. 58,500, as proposed by the Accountant-General.

Expenditure.

2. The Accountant-General has estimated the expenditure for 1879-80 at Rs. 2,45,000 as against Rs. 1,87,000 for 1878-79. The following are the details for each of the sub-heads of this estimate :—

			1879-80.	1878-79.
			Rs.	Rs.
Government presses	...	...	1,88,400	1,39,000
Ditto publications	...	...	32,600	32,000
Printing at private presses	...	...	13,000	16,000
Rents, rates, and taxes	...	...	11,000	.....
Total	...	...	2,45,000	1,87,000

3. *Government Presses.*—The Accountant-General has estimated the expenditure on account of the Bengal Secretariat Press for 1879-80 at Rs. 1,56,360 as against the sanctioned estimate of Rs. 1,07,600 for 1878-79.

Having regard to the fact that an additional grant of Rs. 50,000 was required for the current year, the Lieutenant-Governor accepts the Accountant-General's figures for next year. The estimate for 1878-79 was fixed at too low a figure, and the Secretariat Press and Presidency Jail Press have undertaken printing which was formerly done elsewhere. The increase for next year is therefore to some extent nominal, as there are corresponding savings elsewhere. No separate provision is required for the Public Works Secretariat Press for next year, as this press has been incorporated with the Bengal Secretariat Press. Under the sub-head "Presidency Jail Press" the estimate for 1879-80 stands at Rs. 32,040 as against Rs. 21,400 for 1878-79. This increased provision is made to meet a probable increase of establishment in the Jail Press, but the larger establishment will not be employed without the specific sanction of Government.

4. *Government Publications.*—The estimate provides for an expenditure of Rs. 25,600 on account of the sub-head "Customs Publications" for 1879-80, showing an increase of Rs. 600 over the sanctioned grant for the current year. The Accountant-General's figures under this and other sub-heads are accepted.

5. *Printing at Private Presses.*—The Accountant-General has estimated the expenditure on this account for 1879-80 at Rs. 13,000 as against Rs. 16,000 for 1878-79. These figures are passed, but except in the Orissa Division printing at private presses will not be permitted without the sanction of Government previously obtained.

6. *Rents, Rates, and Taxes.*—There is no provision on this account in the budget estimate of the current year, but the Accountant-General has provided Rs 11,000 for next year. This provision, which is due to the rent of godowns hired for the storage of stationery, is accepted; but the Board of Revenue will be asked to explain whether the godowns will be required for more than one year, for which period sanction has already been given.

7. The estimate of expenditure for 1879-80 as now sanctioned will therefore stand as follows:—

	Rs.
Government presses	1,88,400
Government publications	32,600
Printing at private presses	13,000
Rents, rates, and taxes	11,000
Total	2,45,000

ORDER.—Ordered that a copy of this Resolution and of the estimates be forwarded to the Accountant-General, to the Inspector-General of Jails, to the Public Works Department of this Government, and to all departments of this office, and to the Superintendent, Government Printing in Bengal, for information.

By order of the Lieutenant-Governor of Bengal,

D. BARBOUR,

Offg. Secretary to the Govt. of Bengal.

Nos. 292-300.

COPY forwarded to

By order of the Lieutenant-Governor of Bengal,

RAJENDRA NATH MITRA,

Asst. Secretary to the Govt. of Bengal.

CALCUTTA,
The 28th January 1879.

E. F. M.—Reg. No. 11073—30-1-79.

FINANCIAL DEPARTMENT.

FINANCE—No. 5423.

CALCUTTA, THE 2ND DECEMBER 1878.

FROM BABOO RAJENDRA NATH MITRA,

Assistant Secretary to the Government of Bengal,

TO THE ACCOUNTANT-GENERAL.

SIR,

I AM directed to forward herewith the Budget Estimate of receipts and expenditure of the Bengal Secretariat and Presidency Jail Press for 1879-80.

2. I am to observe that although provision has been made for an increase of establishment in the Jail Press, the larger establishment will not be employed without the specific sanction of Government. The subject is now under consideration.

I have the honor to be,

SIR,

Your most obedient servant,

RAJENDRA NATH MITRA,

Asst. Secretary to the Government of Bengal.

D. E. J.—Reg. No. 9142—6-12-78.

Printing Budget for 1879-80.

Estimated Receipts.

	Estimate, 1879-80.	Estimate, 1878-79.	Actuals for 6 months ending 30th September 1878.
	Rs.	Rs.	Rs. A. P.
Calcutta Gazette	10,000	10,000	5,158 5 9
Bengali Gazette	4,000	4,000	741 10 3
Civil List	1,000	1,000	275 8 6
Miscellaneous publications	4,000	1,000	1,895 12 0
Press receipts	11,500	10,000	5,747 5 2
Total	30,500	26,000	13,818 9 8

Estimated Expenditure.

	Estimate, 1879-80.		Sanctioned Grant, 1878-79.		Actuals for 6 months ending with 30th September 1878.		Remarks.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Superintendent		10,360		9,600		4,840	
Bengal Secretariat.							
Clerks, Readers, Compositors, &c., as per Government order No. 2378, dated 21st August 1873, and No. 535, dated 24th March 1877, Extra hands, Overtime and Piece Establishment	1,23,000		80,000		62,210		
Materials	6,000		6,000		744		
Contingencies	8,000		4,000		4,018		
Postage	9,000		8,000		4,470		
		1,46,000		98,000		71,412	
Jail Section.							
	Rs.						
Overseers, Readers, Instructors, and Distributors	8,220						
Engineers	360						
Clerks	720						
Servants	252						
Overtime	4,448		8,400		4,016		
		14,000					
Materials	6,000		5,000		2,433		
Contingencies	12,000		8,000		6,450		
		32,000		21,400		12,899	
Behar Gazette				5,000			
Public Works Department Press				10,000			
Provided for in the Irrigation Budget				4,000			
Grand Total ...	.....	1,88,360	.....	1,48,000	.....	69,151	

E. M. Lewis,

Superintendent.

Bengal Provincial Services Budget Estimate of Receipts and Expenditure for 1879-80.

No. 2221C, dated Calcutta, the 25th January 1879.

Memo. by J. Westland, Esq., Accountant-General, Bengal.

Forwarded to the Secretary to the Government of Bengal, Financial Department.

Government of Bengal, Civil Estimates.

From 1st April 1879 to 31st March 1880.

21.—Miscellaneous.

Revenues and Receipts.	Budget estimate, 1879-80.		Sanctioned grant, 1879-80.		Budget estimate, 1878-79.		Actuals, 1877-78.		Regular estimate, 1878-79.	Actuals for six months, 1878-79.	Explanatory Remarks.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
UNCLAIMED DEPOSITS ...	.....	6,00,000	.....	6,00,000	.....	6,00,000	.....	5,94,425	6,00,000	1,37,958	
MEDICAL RECEIPTS.											
Medical College fees	30,000		30,000	.....	35,000		30,671			14,023	Explanations furnished in the separate estimate of receipts submitted with the *Medical* Budget Estimate.
Hospital receipts	45,000		55,000	.....	26,000		40,532			23,580	
Lunatic asylums	34,000		34,000	.....	30,000		52,823			27,096	
Medicines sold by Civil Surgeons and supplied to charitable dispensaries.	20,000		20,000	.....	17,000		27,562			6,050	
Miscellaneous.											
Income from endowments	.....		.....		240		240			.....	
Subscriptions for epidemic fever hospitals.	.....		.....		.....		.....			.....	
Contribution from Calcutta Municipality for Sealdah Hospital.	30,000		30,000		30,000		.....			40,000	
Contribution for Sumbhoonath Pundit's Hospital.	.....		.....		600		550			150	
Miscellaneous	2,000		2,000		5,160		6,845			2,050	
Total Medical ...		1,61,000		1,71,000		1,44,000		1,59,223	2,44,000	1,12,949	
PRINTING PRESS RECEIPTS.											
Sale of printed books and lists of regular appeals.	.....				5,500		3,522		.....	2,751	Explanations furnished in the separate estimate of receipts submitted with the *Printing* Budget Estimate.
Sale of "Calcutta Gazette"	10,000		10,000		10,000		14,571		.....	5,074	
" of "Bengali Gazette"	4,000		4,000		4,000		5,965		.....	742	
" of "Civil Lists"	1,000		1,000		1,000		1,760		.....	275	
" of "Printed Acts"	500		500		300		430		.....	688	
" of "Oorya Gazette"	.....		.....		100		.....		.....	.....	
" of "Behar Gazette"	500		500		2,000		662		.....	25	
" of Customs Publications ...	27,000		27,000		28,000		27,847		.....	6,738	
" Miscellaneous Publications ...	4,000		4,000		.....		.....		.....	.....	
Total ...	.....	47,000		47,000	.....	50,900	.....	54,697	.....	16,293	
Other Press Receipts.											
Miscellaneous	.....	11,500		11,500	.....	11,100	.....	23,564	.....	14,657	
Total Printing ...	.....	58,500		58,500	.....	62,000	.....	78,261	77,000	30,950	
MISCELLANEOUS FEES, FINES, AND FORFEITURES.											
Emigration fees	16,000		16,000		16,000		15,705			7,461	
Fees for examination of candidates for the Executive Service.	200		200		500		198			14	
Marriage fees	50		50		50		59			7	
Fees for copyright under Act XX of 1867.	100		100		100		415			20	
Naturalization fees	1,000		1,000		500		.....			250	
Other items							1,292			1,395	
Total Miscellaneous Fees, Fines, and Forfeitures.	.....	17,350		17,350	.....	17,150	.....	17,669	17,000	9,147	
Receipts on account of model farms	.....	.....		.....	.....	5,000	.....	4,440	.....	.....	Transferred to the head of charges on account of Government estates under instructions from Board of Revenue, No. 590A, dated 5th September 1878. The item is on account of the "Poosa Stud."
Gain by exchange	.....	300		300	.....	350	.....	233	200	.....	
Sale of old stores and materials ...	.....	22,000		22,000	.....	22,000	.....	21,612	24,000	13,343	
Rents	.....	900		900	.....	500	.....	878	1,000	661	Based on actuals of the past and present year.

21.—Miscellaneous—*continued.*

Revenues and Receipts.	Budget estimate, 1879-80.		Sanctioned grant 1879-80.		Budget estimate, 1878-79.		Actuals, 1877-78.		Regular estimate, 1878-79.	Actuals, for six months, 1878-79.	Explanatory Remarks.
MISCELLANEOUS RECEIPTS.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Fines and forfeitures of Revenue Courts.	4,500		6,000		3,000		4,772			5,745	Increased with reference to actuals of the past two years.
Botanical Garden receipts	1,000		1,000		1,500		1,384			742	The estimates under these heads have been approved by Government of Bengal in letters Nos. 5049 and 5104, dated 12th and 15th November 1878.
Sale of cinchona bark and alkaloid...	1,09,250		1,09,950		81,300		1,17,076			34,024	
Survey expenses and advertising charges for waste lands.	1,900		1,900		1,500		3,293			1,210	
Recoveries from Local Funds towards cost of controlling and account offices.	7,000		7,000		18,500		25,458			886	Transfer of Provincial Reserve Fund to service heads.
Sale of stationery	20,000		20,000		17,000		20,936			14,856	Based on actuals of the past and present years.
Cash recoveries of excess payments of previous years.	12,000		12,000		15,000		13,343			2,674	Reduced with reference to recoveries in the past two years.
Recoveries of law charges other than pauper suits.	18,000		18,000		25,000		26,529			877	As estimated by Collectors.
Agency and departmental charges on stores supplied to Native States.	100		100		2,000		51			.....	The actuals of 1876-77 on which the estimate for 1878-79 was based included an item of Rs. 1,862, survey fees of waste lands incorrectly taken under this head, hence the small amount entered for next year.
Sale of elephants' tusks	200		205		200		2,910			.....	Includes about Rs. 33,000 on account of Nuddea toll collections to be transferred on receipt of information.
Other items	50,000		50,000		50,000		27,650			80,081	
Receipts from Darjeeling Tonga and Cart Service.	.....		36,780								
Total Miscellaneous Receipts ...	.....	2,23,950		2,62,030	.....	2,15,000	.....	2,43,402	1,94,800	1,41,095	
				11,32,930	.....	10,66,000	.....	11,20,143	11,58,000	4,66,103	
Add	.....	.....		20							
Grand Total ...	.....	10,84,000		11,32,950							

Net increase in 1879-80—Rs. 18,000.

Government of Bengal, Civil Estimate.

From 1st April 1879 to 31st March 1880.

Grant 30.—Miscelleanous.

Expenditure.	Budget estimate, 1879-80.		Sanctioned grant, 1879-80.		Budget estimate, 1878-79.		Actuals, 1877-78.		Regular estimate, 1878-79.	Actuals for six months, 1878-79.	Explanatory Remarks.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Travelling allowance to covenanted and uncovenanted officers attending examinations		2,000		2,500		2,000		2,379	2,500	1,000	
Rewards for proficiency in oriental languages, and allowance to Language Examination Committee		8,000		6,000		10,000		4,312	3,000	1,180	Based on the actuals of the past three years.
Special Commissions of Enquiry.											
Snake Commission	.....		.....		1,000		11,281			2,040	Nothing estimated, the Commissions now existing being very temporary, and it is not known whether any of them will be in existence next year.
Drainage Obstruction Committee ...	.....		.....		.....		596			2,207	
Famine Commission	.....		.....		.....		.....			299	
Excise Commission	.....		.....		.....		.....			129	
	.....	.....		.....		1,000		11,877	10,000	4,675	
Allowance to Civil Servants out of employ		1,500		1,500		1,500		1,599	1,000	446	
Donations for charitable purposes.											
Maintenance of stangers and indigent persons	2,000		2,000		2,200					476	
Charges on account of ship-wrecked mariners...	200		200		200		3,762			.....	
Diet to insane persons	1,600		1,600		1,560					314	
Burial of paupers	700		700		800					192	
Support of pilgrims	160		160		200					11	
District Charitable Society	14,400		14,400		14,400		14,400			7,200	
Payment to Governors of Free School for rent of Old Court House Premises	10,240		10,240		10,240		10,240			5,120	
Donation to Calcutta Female Nurses' Institution	8,400		8,400		8,400		8,400			4,200	
Grant-in-aid to the Lady Canning Home for training nurses ...	2,400		2,400		2,400		2,400			1,200	
Maintenance of famine orphans ...	25,000		22,000		25,000		21,334			9,579	
		65,100		62,100		65,400		60,536	60,000	28,292	
Destruction of Wild Animals.											
Rewards for the destruction of wild animals	18,500		18,500		17,300		17,100			10,704	
Rewards for the destruction of venomous snakes	6,500		6,500		7,700		2,742			2,286	
		25,000		25,000		25,000		19,842	24,000	12,990	
Cost of Books and Publications.											
Cost of books under Act XXV of 1867	4,500		4,500		3,600		5,538			2,180	The payments under this head are increasing.
Other books and publications ...	1,000		1,000		.....		817			552	This provision is necessary to meet charges adjusted under this head. The same amount was estimated this year, but struck out by Government.
		5,500		5,500		3,600		6,355	6,000	2,732	
Charges on account of European Vagrants.											
Subsistence allowance to vagrants ...	500		500		500		500			380	
Charges for deportment of vagrants	3,500		3,500		3,200		3,327			1,676	
Contingencies	.....		.....		.....		21			15	
Khorasanie and other vagrants (not Europeans)	.....		.....		.....		542			189	
		4,000		4,000		3,700		4,390	4,000	2,260	
Rents, Rates, and Taxes.											
Assessment on Government buildings		1,67,380		1,67,380		1,54,259		1,45,494	1,50,000	67,236	Inclusion of circuit houses and pounds (Provincial Reserve Fund) for the first time. Increased rates of assessments and the new District Road and Public Works Cesses on Government buildings in a few districts. A statement showing district figures is annexed.
Miscellaneous and unforeseen charges.											
Tonga Dâk Service on the Darjeeling Road and Silligoree Road	.....		33,577		1,396		.....			.....	A special provision for 1878-79.
Pay of Meteorological Observer and peon	.....		.....		.....		60				
Rent and repairs of encamping grounds	400		400		300		225			81	
Famine charges	.....		.....		.....		7,537			3,417	This amount will be transferred to the General Fund recently opened.
Cutting jungle	1,575		1,575		1,100						
Other miscellaneous charges ...	19,140 405		19,140 405		24,745		56,958			2,618	A small provision to meet unforeseen charges.
		21,520		57,997		27,541		64,780	25,500	5,516	
Deduct				3,31,077 77							
Grand Total ...		3,00,000		3,31,000		2,94,000		3,21,564	2,86,000	1,26,327	

Net increase in 1879-80—Rs. 6,000.

Detailed Statement of Municipal Rates and Taxes on Government Buildings for 1878-79.

	Estimate, 1879-80.		Sanctioned Estimate, 1878-79.		Remarks.
	House rate on Government buildings.	Police, lighting, and water rates.	House rate on Government buildings.	Police, lighting, and water rates.	
Calcutta Municipality.	Rs.	Rs.	Rs.	Rs.	
High Court of Judicature ...	8,400	6,720	7,560	7,140	House rate raised from 9 to 10 per cent., and water, police, and lighting calculated at 8 per cent.
New Opium Godowns ...	1,920	1,536	1,728	1,632	
Stamp and Stationery Office ...	1,800	1,440	1,620	1,530	
Custom House ...	8,000	6,400	7,200	6,800	
Dhooney Office ...	60	48	54	51	
Board of Revenue, L. P. ...	960	768	864	816	
Madrissa College ...	480	384	432	408	
Bengal Secretariat, Judicial Department ...	4,800	3,840	4,320	4,080	
Ditto, Revenue Department ...	720	575	648	612	
Ditto, Sanitary Commissioner ...	960	768	864	816	
Bethune Hindu Female School and Residence ...	408	326	367	347	
Court of the Police and Honorary Magistrate ...	480	421	432	408	
Writers' Buildings ...	4,626	2,466	4,164	2,555	
Medical College ...	1,800	1,440	1,620	1,530	
Colootollah Branch School ...	180	144	162	153	
Hare School ...	300	240	270	255	
Medical College Hospital ...	2,160	1,728	1,944	1,836	
Presidency College (Hindoo College) ...	960	768	864	816	
New Presidency College ...	840	672	756	714	
Kidderpore Parsonage ...	180	144	162	153	
Government Timber Yard ...	1,200	960	1,080	1,020	
Civil Architect's Department ...	240	192	216	104	
Calcutta Court of Small Causes ...	2,400	1,920	2,160	2,040	
No. 13, Wood Street ...	205	124	184	133	
	44,079	33,964	39,671	35,949	
Carried forward ...	78,043		75,620		

	Estimate, 1879-80.		Sanctioned Estimate, 1878-79.		Remarks.
Suburban Municipality.	Rs.	Rs.	Rs.	Rs.	
Brought forward ...		78,043		75,620	
Sealdah Suburban Police Court ...	108		108		
Dullunda Native Lunatic Asylum ...	630		630		
Presidency General Hospital ...	1,725		1,725		
Surgeons' Quarters, General Hospital ...	360		360		
St. James' Parsonage Premises ...	113		113		
Sealdah tenanted house ...	72		72		
Bhowanipore European Lunatic Asylum ...	360		360		
Alipore Jail Hospital ...	157		157		
Ditto Premises ...	1,125		1,125		
Ditto Superintendent's residence ...	360		360		
Ditto Manufactory ...	414		414		
Sunderban Commissioner's Office ...	57		56		
Ditto Deputy Collector's Office ...	38		38		
District School Committee-room ...	19		19		
24-Pergunnahs Magistrate's Office ...	180		180		
Alipore Suburban Police Court ...	90		90		
24-Pergunnahs Deputy Collector's Office ...	180		180		
Ditto Collector's Office ...	112		112		
Belvedere House ...	900		900		
Lieutenant-Governor's Cavalry Stables ...	72		72		
Kidderpore Dockyard ...	3,195		3,195		
Ditto Superintendent's residence ...	180		180		
24-Pergunnahs Judge's Court ...	465		465		
Manicktollah Distillery ...	427		427		
Kidderpore ditto ...	338		338		
Campbell Medical School and Hospital ...	1,686		1,686		
Superintendent, Campbell Medical School ...	135		135		
Registrar of Assurances ...	90		90		
Police Inspector's residence ...	23		23		
24-Pergunnahs Police Barracks Hospital ...	81		81		
Ditto Lock-up Buildings ...	45		45		
Alipore Observatory ...	72		72		
Sealdah Court of Small Causes ...	180		180		
Government Remount Stables ...	45		.....		Omitted hitherto as being considered military charges, but the Comptroller-General has decided that they must be borne by the Civil Department.
Alipore Clothing Agency ...	810		.....		
Cossipore Gun Foundry ...	1,800		.....		
Rifle Shell Manufactory ...	1,370		.....		
Garrison Hospital Premises ...	1,800		.....		
Rates under Act VI (B.C.) of 1878 in 24-Pergunnahs ...	2,021		.....		Details not given.
		21,775		13,928	
Howrah Municipality.					
Salt Chowkee (thatched hut) ...	3		2		The increase is on account of the new rate for latrines, &c., under Act VI (B.C.) of 1878.
Do. Golahs, Sulkeah ...	15,010		14,728		
Police Lines ...	234		193		
Old Post Office (Bar Library) ...	20		12		
Kutcherry Buildings ...	924		774		
Magistrate's dwelling-house (now Commissioner's office) ...	344		284		
Government School ...	172		142		
Jail ...	493		413		
Pucca houses leased out ...	29		21		
Chur land on Howrah Ghât Road ...	269		269		
		17,498		16,838	
Carried forward ...		1,17,316		1,06,386	

	Estimate, 1879-80.			Sanctioned Estimate, 1878-79.		Remarks.
	Ordinary buildings.	Pounds.	Circuit Houses.			
Districts.	Rs.	Rs.	Rs.	Rs.	Rs.	
Brought forward ...	1,17,316				1,06,386	
Bhagulpore ...	1,066	.....	24	1,012		Municipal rate raised from 7 to 7½ per cent.
Monghyr ...	1,259	4	66	1,044		Introduction of Chowkidari Taxes in Khas Mehal and Jamui sub-division.
Purneah ...	1,128	.....	72	1,128		
Doomka ...	31	2	.....	84		Certain buildings transferred to local fund.
	3,484	6	162	3,268		
Carried forward ...	1,17,316				1,06,386	

Detailed Statement of Municipal Rates and Taxes for 1878-79—continued.

	Estimate, 1879-80.			Sanctioned Estimate, 1878-79.		Remarks.
	Ordinary buildings.	Pounds.	Circuit houses.			
Districts—continued.	Rs.	Rs.	Rs.	Rs.	Rs.	
Brought forward ...	1,17,316				1,06,386	
Maldah ...	3,484	6	182	3,268	.....	
Burdwan ...	246	39	60	246		
	2,868	24	99	2,841		Addition of Rs. 27 on account of tax of the Sub-Registrar's Office.
Bankoora ...	1,194	.....	108	1,218		Abolition of distillery buildings.
Beerbhoom ...	338	.....	36	322		Introduction of Public Works Cess.
Hooghly ...	1,123	.....	75	1,128		
Midnapore ...	2,740	.....	54	2,742		
Chittagong ...	1,729	.....	34	1,540		Revision of assessment and introduction of Road and Public Works Cess.
Noakholly ...	510	.....	48	500		
Tipperah Hills ...	12	.....	.....	12		
Cuttack ...	1,621	.....	.....	1,078		Assessment raised under sections 81 and 92, Act V (B.C.) of 1876.
Balasore ...	1,287	45	90	1,252		
Pooree ...	266	.....	30	241		Increase on account of new buildings.
Dacca ...	2,288	2	.....	4,498		Exclusion of the Cantonment to which Act V (B.C.) of 1876 does not apply.
Backergunge ...	1,203	.....	81	1,227		
Furreedpore ...	588	15	42	564		New buildings added to the list.
Mymensingh ...	1,297	.....	24	1,270		Introduction of Public Works Cess.
Tipperah ...	1,416	.....	84	1,287		Ditto of Road and Public Works Cess.
Noddea ...	1,798	30	57	1,808		
Jessore ...	1,217	.....	48	1,054		Including Road and Public Works Cess on Government buildings.
24-Pergunnahs ...	1,615	14	.....	1,463		Ditto ditto ditto.
Calcutta ...	32	.....	.....	35		
Moorshedabad ...	2,633	150	84	2,716		Reduction on account of State Railway buildings omitted this year.
Patna ...	4,247	8	.....	4,250		Abolition of a distillery building.
Gya ...	824	25	30	824		
Chumparun ...	280	.....	.....	302		Ditto of Public Works Cess.
Sarun ...	654	.....	30	737		Increase on account of new buildings.
Shahabad ...	1,067	.....	45	1,072		
Mozufferpore ...	1,125	.....	72	1,132		
Durbungah ...	503	2	.....	358		Abolition of central distilleries.
Rajahahye ...	494	.....	2	790		Assessment rate reduced and certain buildings taken as parts of the Collector and Sub-divisional Courts.
Rungpore ...	330	.....	36	330		
Dinagepore ...	1,264	.....	51	1,280		
Pubna ...	816	4	30	618		Owing to increased rates.
Bogra ...	432	.....	27	444		Revision of assessments and reduction of municipal tax of Shirpur Police station.
Darjeeling ...	1,027	.....	60	411		Introduction of Road and Public Works Cess and Rs. 410 for new buildings.
Julpigoree ...	557	3	96	744		Railway and telegraph buildings erroneously included last year.
Lohardugga ...	639	.....	.....	554		Introduction of Road and Public Works Cess.
Hazareebagh ...	947	.....	28	947		
Manbhoom ...	969	24	90	681		Ditto ditto ditto.
Total ...	47,848	397	1,919		47,373	
	1,65,164	397	1,819		1,54,259	
Grand Total ...	1,67,380				1,54,259	

C. E. G.—Reg. No. 11493—6-2-79.

FINANCIAL DEPARTMENT.

FINANCE.

CALCUTTA, THE 4TH FEBRUARY 1879.

RESOLUTION.

READ—

Memorandum No. 2221C., dated the 25th January 1879, from the Accountant-General, submitting the budget estimates of receipts and charges under the head Miscellaneous for 1879-80.

RECEIPTS.

The Accountant-General estimates the receipts for 1879-80, under all the heads included in this budget, at Rs. 10,84,000 against the sanctioned estimate of Rs. 10,66,000 for the current year, and actual receipts amounting to Rs. 11,20,143 in 1877-78.

2. The receipts under "Medical" and "Printing" for 1879-80 are estimated at Rs. 1,61,000 and Rs. 58,500 respectively. These receipts, however, have been separately reviewed under their proper heads, and have been fixed at Rs. 1,71,000 and Rs. 58,500 respectively. These figures will accordingly be entered in the column of Sanctioned Estimate in this budget.

3. *Miscellaneous Receipts.*—Under this head the Accountant-General estimates the receipts from "Fines and Forfeitures of Revenue Courts" at Rs. 4,500; but, looking to the actuals of the first six months of the current year, which amounted to Rs. 5,745, the estimate is raised to Rs. 6,000.

In Government Resolution dated the 15th November last, the estimated receipts from "Sale of cinchona bark and febrifuge" for 1879-80 were fixed at Rs. 1,09,950. The Accountant-General has put the receipts at Rs. 1,09,250; but as no reason has been assigned for this reduction, the estimate will stand at Rs. 1,09,950.

In Government order Nos. 323-24, dated the 29th January 1879, the Lieutenant-Governor has authorized the inclusion, in the Miscellaneous Budget, of the receipts and expenditure of the Darjeeling Tonga and Cart Service, which will probably amount in 1879-80 to Rs. 36,780 and Rs. 35,577 respectively. The receipts will accordingly be included under "Miscellaneous receipts," and the expenditure under "Miscellaneous and unforeseen charges."

The total "Miscellaneous receipts" will then stand at Rs. 2,62,930.

4. The Accountant-General's figures under the other heads are accepted, and the total receipts for the next year will be as follows:—

	Accountant-General's estimate for 1879-80.	Sanctioned estimate, 1879-80.
	Rs.	Rs.
Unclaimed deposits	6,00,000	6,00,000
Medical receipts	1,61,000	1,71,000
Printing "	58,500	58,500
Miscellaneous fees, fines, and forfeitures	17,350	17,350
Gain by exchange	300	300
Sale of old stores and materials	22,000	22,000
Rents	900	900
Miscellaneous receipts	2,23,950	2,62,930
	10,84,000	11,32,980
Add	.....	20
Total ...	10,84,000	11,33,000

5. The following table compares the Accountant-General's estimate of expenditure for 1879-80 under all the heads included in this budget with the sanctioned grant for 1878-79, and the actuals of 1877-78 :—

	Accountant-General's estimate for 1879-80.	Sanctioned grant, 1878-79.	Actuals, 1877-78.
	Rs.	Rs.	Rs.
Travelling allowance to covenanted and uncovenanted officers attending examinations	2,000	2,000	2,379
Rewards for proficiency in oriental languages, and allowances to Language Examination Committee ...	8,000	10,000	4,312
Special Commissions of Enquiry	.....	1,000	11,877
Allowance to Civil Servants out of employ ...	1,500	1,500	1,599
Donations for charitable purposes	65,100	65,400	60,536
Destruction of wild animals	25,000	25,000	19,842
Cost of books and publications	5,500	3,600	6,355
Charges on account of European and other vagrants...	4,000	3,700	4,390
Rents, rates, and taxes	1,67,380	1,54,259	1,45,494
Miscellaneous and unforeseen charges	21,520	27,541	64,780
Total ...	3,00,000	2,94,000	3,21,564

6. The provision for "Travelling allowance to covenanted and uncovenanted officers attending examinations" is increased to Rs. 2,500 with reference to the regular estimate for the current year, which is fixed at that amount.

7. The estimate for "Rewards for proficiency in oriental languages" is reduced from Rs 8,000 to Rs. 6,000 with reference to the actuals of 1877-78, which amounted to Rs. 4,312 only.

8. Under the head "Donations for charitable purposes," the Accountant-General has provided Rs. 25,000 for the maintenance of famine orphans. But looking to the actuals of 1877-78, and of the first six months of 1878-79, which amounted respectively to Rs. 21,334 and Rs. 9,579, the estimate is reduced to Rs. 22,000.

9. For reasons stated in paragraph 3 of this Resolution, the Accountant-General's estimate of Rs. 21,520 for "Miscellaneous and unforeseen charges" is increased to Rs. 57,097 to provide for the estimated expenditure of Rs. 35,577 on account of the Darjeeling Tonga and Cart Service during 1879-80.

10. The Accountant-General's figures for the remaining heads are accepted, and the grants for the next year will be as follows :—

	Sanctioned grants, 1879-80.
Travelling allowance for attending examinations	2,500
Rewards for proficiency in languages and allowance to Examination Committee	6,000
Allowance to Civil Servants out of employ	1,500
Donations for charitable purposes	62,100
Destruction of wild animals	25,000
Cost of books and publications	5,500
Charges on account of European vagrants	4,000
Rents, rates, and taxes	1,67,380
Miscellaneous and unforeseen charges	57,097
	3,31,077
Deduct	77
Total ...	3,31,000

ORDER.—Ordered that a copy of the above Resolution, with a copy of the Budget, be forwarded to the Accountant-General, to all Departments of this Office, and to the Public Works Department, Railway Branch, of this Government, for information.

By order of the Lieutenant-Governor of Bengal,

D. BARBOUR,

Offg. Secretary to the Govt. of Bengal.

Nos. 381-87.

COPY forwarded to

By order of the Lieutenant-Governor of Bengal,

RAJENDRA NATH MITRA,

Asst. Secy. to the Government of Bengal.

CALCUTTA,
The 4th February 1879.

C. F. G.—Reg. No. 11494—6-2-79.

No. 48C. of 1878, dated Darjeeling, the 26th October 1878.

From—GEORGE KING, ESQ., Supdt., Botanical Garden and of Cinchona Cultivation in Bengal,

To—The Secretary to the Government of Bengal, Revenue Department.

I HAVE the honor to forward herewith copies of the budget estimates of the cinchona plantation and factory for the year 1879-80, the originals having been sent to the Accountant-General this day.

2. The estimates for expenditure are as follows :—

	Rs.
Plantation, 1879-80	71,225
Factory	35,200
Total ...	1,06,425

The plantation estimate differs from the sanctioned allowance for the present year in two items only, viz. in an increase of Rs. 600 on account of augmentation of the salary of Mr. Gammie, which I recommended to Government in this office No. 23C., dated 17th June, and in a diminution of Rs. 5,000 on account of carriage of bark to London for sale, there being no intention to send any bark to the home market this year.

3. The factory estimate differs from that of the previous year in a single item only, viz. in an increase of Rs. 5,000, in order to meet the cost of manufacturing a larger quantity of cinchona febrifuge than last year.

4. The estimated revenue is as follows :—

	Rs.
Sale of cinchona febrifuge	1,07,250
„ bark to Medical Department	2,000
Total ...	1,09,250

This estimate exceeds that of the current year by the sum of Rs. 29,950, and is based on the calculation that 6,500 pounds of cinchona febrifuge will be disposed of during the year at the rate of Rs. 16-8 per maund. The estimated revenue thus exceeds the estimated expenditure by Rs. 2,825.

PLANTATION ACCOUNT.

Budget Estimate.

Receipts for the year ending 31st March 1880. Superintendent, Royal Botanical Garden, Calcutta, and in charge of Cinchona Cultivation in Bengal.

XV.—Miscellaneous.	Estimate. 1878-79.	Estimate. 1879-80.	Remarks.
	Rs.	Rs.	
Sale proceeds of cinchona plants	.....	.....	
Ditto of old stores and materials	.....	.....	
Other receipts, if any	.....	.....	
Receipts from land rent	700	700	
Bark to medical depôt	2,000	.....	Transferred to factory estimate.
250,000 pounds of bark being the crop for the year to be made over to Quinologist at price of production	.....	.....	
Sale of 50,000 pounds first quality bark in London at 1 shilling per pound	25,000	.....	No bark to be sold in London.
Total ...	27,700	700	

PROVINCIAL.

Budget Estimate.

Disbursements for the year ending 31st March 1880. Superintendent, Royal Botanical Garden, Calcutta, and in charge of Cinchona Cultivation in Bengal.

Numbers. 1878-79.	Numbers. 1879-80.	XV.—Minor Departments.	Cinchona plantation. Sanctioned estimate, 1878-79.	Cinchona plantation. Estimate, 1879-80.	Remarks.
		Salaries.	Rs.	Rs.	
1	1	Head gardener in charge (including pony allowances)	5,160	5,760	Increase of Rs. 600 on account of Rs. 50 per month increased pay recommended to Government.
1	1	Second European gardener (ditto)	3,180	3,180	
2	2	Assistant gardeners (ditto)	4,020	4,020	
1	1	European gardener	2,400	2,400	
		Establishment.			
		Native establishment for plantation ...	47,658	47,658	
		Contingent charges.			
		House rent for Superintendent at Darjeeling	2,025	2,025	
		Miscellaneous	6,000	6,000	
		Packing, carriage and freight of 50,000 pounds of bark to London for sale ...	5,000	.....	Reduction of Rs. 5,000 on account of no bark being sent to London for sale.
		Postage.			
		Purchase of service postage stamps ...	182	182	
		Total ...	75,625	71,225	

QUINOLOGIST'S MANUFACTORY ACCOUNT.

Budget Estimate.

Receipts for the year ending 31st March 1880. Superintendent, Royal Botanical Garden, Calcutta, and in charge of Cinchona Cultivation in Bengal.

XV.—Miscellaneous.	Estimate. 1878-79.	Estimate. 1879-80.	Remarks.
	Rs.	Rs.	
By sale of alkaloid	79,300	1,07,250	
By sale of bark to medical depôt	.....	2,000	
Total ...	79,300	1,09,250	

PROVINCIAL.—QUINOLOGIST'S MANUFACTORY ACCOUNT.

BUDGET ESTIMATE.

Disbursements for the year ending 31st March 1880. Superintendent, Royal Botanical Garden, Calcutta, and in charge of Cinchona Cultivation in Bengal.

NUMBERS.		XV.—Minor Departments.	CINCHONA MANUFACTORY.		REMARKS.
1878-79.	1879-80.		Sanctioned estimate, 1878-73.	Estimate, 1879-80.	
		Salaries.	Rs.	Rs.	
1	1	Quinologist	5,200	5,200	
		Establishment.			
		Native establishment for the Quinologist ...	2,500	2,500	
		Contingencies.			
		House allowance for Quinologist	1,500	1,500	
		Laboratory and manufacturing expenses ...	20,000	25,000	Required to meet extended manufacture.
		Carriage of febrifuge to Calcutta	500	500	
		Travelling Expenses.			
		Travelling allowance to Quinologist ...	300	300	
		Postage.			
		Purchase of service postage stamps... ...	200	200	
		Total ...	30,200	35,200	

D. E. J. & C. E. G.—Reg. No. 3870—20-11-78.

FINANCIAL DEPARTMENT.

AGRICULTURE.

CALCUTTA, THE 15TH NOVEMBER 1878.

RESOLUTION.

READ—

A letter from the Superintendent of the Botanical Garden, Calcutta, No. 48C, dated the 26th October 1878, submitting the budget estimate of the Cinchona Plantation and Febrifuge Factory for 1879-80.

The estimates have been prepared in the form prescribed in Government order No. 990, dated the 7th April 1877, showingt he receipts and expenditure of the plantation and factory separately. The plantation receipts consist of merely the land rents, amounting to Rs. 700. No credit is taken in the plantation accounts for the value of bark sold to the medical depôt, or made over to the Quinologist at cost price for conversion into febrifuge. The factory accounts are, however, credited with the value of bark sold to the medical depôt. The total receipts of the plantation and factory for 1879-80 have been estimated at Rs. 1,09,950, and are thus made up:—

	Rs.
Sale proceeds of cinchona febrifuge	1,07,250
Ditto of bark supplied to medical depôt	2,000
Land rents	700
Total ...	1,09,950

2. The estimates submitted by the Superintendent provide an expenditure of Rs. 71,225 on the plantation and Rs. 35,200 on the factory, making a total of Rs. 1,06,425. In the plantation estimate Dr. King has provided an increase of Rs. 600 to the pay of the Head Gardener, Mr. Gammie. The question of revising the establishment of the Botanical Garden and Cinchona Plantation is still under the consideration of the Lieutenant-Governor, and, pending its settlement, the increase provided for in the budget may be allowed to stand. But it must be distinctly understood that provision in the budget does not necessarily imply sanction to the increase of pay, which should not be drawn without the special sanction of Government.

3. The Lieutenant-Governor accepts Dr. King's figures, and the estimate for 1879-80 will be as follows:—

	Rs.	Rs.	Rs.
Receipts as shown above			1,09,950
Expenditure on plantation.			
Salaries	15,360		
Native establishment	47,658		
Contingent charges	8,025		
Postage	182		
		71,225	
Expenditure on factory.			
Salaries	5,200		
Native establishment	2,500		
Contingencies	27,000		
Travelling expenditure	300		
Postage	200		
		35,200	
Total			1,06,425
Estimated surplus			3,525

ORDER.—Ordered that a copy of the Resolution be forwarded to the Superintendent of the Botanical Garden and the Accountant-General for information and guidance.

By order of the Lieutenant-Governor of Bengal,

D. BARBOUR,

Offg. Secy. to the Govt. of Bengal.

No. 5103.

COPY forwarded to the Superintendent of Botanical Garden for information.

No. 5014.

COPY forwarded to the Accountant-General for information.

By order of the Lieutenant-Governor of Bengal,

RAJENDRA NATH MITRA,

Asst. Secretary to the Govt. of Bengal.

CALCUTTA,
The 15th November 1878.

R. P. D.—Reg. No. 8371—20-11-78.

No. 61G., dated Darjeeling, the 25th October 1878

From—George King, Esq., Superintendent, Botanic Garden,

To—The Secretary to the Government of Bengal, Financial Department.

I have the honor to forward herewith a copy of the budget estimate for the Botanical Garden for 1879-80, the original of which I have submitted to the Accountant-General.

2. This estimate, as you will observe, exceeds the amount sanctioned for the current year by the sum of Rs. 10,000. I have therefore now the honor to submit an explanation of the causes of this increase, and to solicit that if Government approve of it, the Accountant-General may be instructed to admit it.

3. The total increase of Rs. 10,000 is distributed over six headings, and the reason for each item I shall now give :—

(1)—An increase of Rs. 300 is asked for on the amount of the salaries of the curators of the garden and herbarium, in accordance with the proposal to this effect made by me to Government in my letter, No. 23C. of 1878, dated 17th June.

(2)—An increase of Rs. 700 is asked for on the temporary establishment, to put it on an efficient footing. This is required chiefly on account of the greater number of visitors to the Garden, which involves a larger number of durwans and mallees in the plant-houses.

(3)—An increase of Rs. 500 is asked for under the head of Office contingencies to meet miscellaneous garden expenditure, for which the grant of the past and present years is found to be inadequate.

(4)—Government having sanctioned an addition to the herbarium and library building, an extra grant of Rs. 800 is asked for to provide new herbarium cabinets, and to fit up the new rooms which are to be built by the Public Works Department.

(5)—The river-side road being in a very bad state, and in some places being threatened by the river, Rs. 1,300 are asked for in addition to the grant for roads of last year to put it in order.

(6)—An item of Rs. 6,400 has been included on account of improvements in undulating ground, raising the level of swampy parts, and excavating ornamental water and drains. These improvements form part of a general scheme, which was sanctioned in paragraph 1 of the resolution (Financial Department, Agriculture, dated 10th August 1878) on my last annual report on the garden. This sum (Rs. 6,400) represents what I think can be economically spent on this work during the year 1879-80.

Budget Estimate of Receipts of Royal Botanical Garden, Calcutta, for the year ending 31st March 1880.

Provincial.	Estimates. 1878-79.	Estimates. 1879-80.
	Rs.	Rs.
Sale proceeds of seeds and plants	1,000	1,000

Royal Botanical Garden, Calcutta.

Budget Estimate Disbursement for the year ending 31st March 1880.

Number.		Provincial.	Royal Botanical Garden. Sanctioned		Remarks.
1878-79.	1879-80.		Estimate for 1878-79.	Estimate for 1879-80.	
		Royal Botanical Garden.	Rs.	Rs.	
		Salaries.			
1	1	Superintendent	18,000	18,000	
1	1	Curator of the Garden	4,500	4,200	Increase of Rs. 300 on account of rearrangement of salaries proposed to Government, and now under its consideration.
1	1	„ of the Herbarium (Botanist) ...	3,600	4,200	
1	1	Assistant Gardener	1,800	1,800	
1	1	Botanical Collector	2,400	2,400	
		Establishment.			
1	1	Native Overseer	840	840	
		„ establishment	13,807	13,807	
		Temporary establishment	2,300	3,000	Increase of Rs. 700 to put this establishment on an efficient footing.
		Contingent Charges.			
		Office expenses and miscellaneous ...	3,500	3,000	Increase of Rs. 500 to meet miscellaneous expenditure insufficiently provided for in grant of last year.
		Charges for the collection and distribution of seeds.	1,800	1,800	
		Manure	1,200	1,200	
		Expenses for the Herbarium	1,200	2,000	Increase of Rs. 800 to meet cost of new cabinets and other expenses connected with addition to the Herbarium building about to be erected by Public Works Department.
		Repair of roads	2,200	3,500	Increase of Rs 1,300 to meet cost of repair of river bank road.
		Library charges	1,500	1,500	
		Cost of medical stores	.....	.....	
		Purchase of service stamps...	153	153	
		Travelling allowances	2,200	2,200	
		Freight on Europe stores	.....	.....	
		Garden improvement, viz. making undulations and ornamental water, new roads, &c.	.....	6,400	To carry out the changes sanctioned in paragraph 1 of the resolution on report on the Botanical Garden for 1877-78 (Financial Department, Agriculture, dated 10th August 1878).
		Total ...	60,000	70,000	

Royal Botanical Garden, Howrah;
Calcutta,
The 17th October 1878.

George King,
Supdt., Royal Botanical Garden.

D. E. J.—Reg. No. 3306—16-11-78.

FINANCIAL DEPARTMENT.

AGRICULTURE.—No. 5048.

CALCUTTA, THE 12TH NOVEMBER 1878.

FROM BABOO RAJENDRA NATH MITRA,

Assistant Secretary to the Government of Bengal,

TO THE SUPERINTENDENT, BOTANICAL GARDEN.

SIR,

I AM directed to acknowledge the receipt of your letter No. 61G, dated 25th ultimo, forwarding the budget estimate of receipts and expenditure for the Botanical Garden, Calcutta, for the year 1879-80, and in reply to communicate to you the following orders of Government, a copy of which will be sent to the Accountant-General.

2. The Lieutenant-Governor accepts your estimate of the receipts of the garden, amounting to Rs. 1,000.

3. The expenditure of the garden for the year 1879-80, as estimated by you, exceeds the amount sanctioned for the current year by Rs. 10,000, and this increase has been distributed by you under the items noted on the margin.

		1878-79. Rs.	1879-80. Rs.	Increase. Rs.
(1)	Curator of Garden ...	4,500	4,200	300
	„ Herbarium ...	3,600	4,200	
(2)	Temporary establishment ...	2,300	3,000	700
(3)	Office expenditure and miscellaneous	2,500	3,000	500
(4)	Expenses of herbarium ...	1,200	2,000	800
(5)	Repair of roads ...	2,200	3,500	1,300
(6)	Garden improvement ...	.....	6,400	6,400
	Total ...	.....	.....	10,000

4. The proposed increases under items 1, 4, and 6 are passed, but the Lieutenant-Governor desires me to say, with reference to item 1, that provision in the budget does not of itself convey sanction to expenditure, and that effect should not be given to the increased provision under this item till final orders have been passed on the question of the revision of the garden establishment, which is now under the consideration of Government. As for the three remaining items, viz 2, 3, and 5, the Lieutenant-Governor would reduce the increased provision to Rs. 300, Rs. 250, and Rs. 800 respectively.

5. Subject to the above remarks, the grant now sanctioned for the Botanical Garden for the year 1879-80 will stand at Rs. 68,850 as shown below:—

	Local estimate.	Estimate as now sanctioned.
	Rs.	Rs.
Salaries.		
Superintendent	18,000	18,000
Curator of the Garden	4,200	4,200
Curator of the Herbarium (Botanist)	4,200	4,200
Assistant Gardener	1,800	1,800
Botanical Collector	2,400	2,400
Establishment.		
Native overseer	840	840
„ establishment	13,807	13,807
Temporary establishment	3,000	2,600

	Local estimate.	Estimate as now sanctioned.
Contingent charges.	Rs.	Rs.
Office expenses and miscellaneous	3,000	2,750
Charges for the collection and distribution of seeds	1,800	1,800
Manure	1,200	1,200
Expenses for the herbarium	2,000	2,000
Repair of roads	3,500	3,000
Library charges	1,500	1,500
Purchase of service stamps	153	153
Travelling allowances	2,200	2,200
Garden improvement	6,400	6,400
Total ...	70,000	68,850

I have the honor to be,

SIR,

Your most obedient servant,

RAJENDRA NATH MITRA,

Asst. Secretary to the Govt. of Bengal.

No. 5049.

COPY forwarded to the Accountant-General, Bengal, for information.

By order of the Lieutenant-Governor of Bengal,

RAJENRDA NATH MITRA,

Asst. Secretary to the Govt. of Bengal.

CALCUTTA,
The 12th November 1878.

R. P. D.—Reg. No. 8207—18-11-78.

PUBLIC WORKS DEPARTMENT.

PROVINCIAL SERVICE BUDGET-ESTIMATE

OF THE

PUBLIC WORKS DEPARTMENT

OF THE

GOVERNMENT OF BENGAL

FOR THE YEAR

1879-80.

CALCUTTA,
The 31*st March* 1879.

A. CADELL, MAJOR-GENERAL, R.E.,
Secy. to the Govt. of Bengal,
P. W. Dept.

Regn. No. 2072—15—12-5-79.

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GOVERNMENT OF BENGAL.

BUDGET-ESTIMATE OF PROVINCIAL SERVICE PUBLIC WORKS REVENUE IN BENGAL FOR THE YEAR 1879-80.

BUDGET-ESTIMATE OF THE REVENUE THAT WILL BE REALIZED BY, AND ON ACCOUNT OF, PROVINCIAL SERVICES OF THE PUBLIC WORKS DEPARTMENT IN BENGAL FOR THE YEAR FROM 1ST APRIL 1879 TO 31ST MARCH 1880.

	BUDGET-ESTIMATE, 1879-80.	BUDGET-ESTIMATE, 1878-79.	REGULAR ESTIMATE, 1878-79.
	Rs.	Rs.	Rs.
Rents of quarters for officers, the returns from which are expected to yield interest on the cost of construction	.....	.....	.....
Ditto of Buildings, the returns from which are not expected to yield interest on the cost of construction	50,000	45,000	50,000
Casual rent of Buildings	2,500	2,000	2,500
Sales of Buildings	500	500	500
Ditto of Tools and Plant	4,000	2,000	4,000
Ditto of Produce	1,000	1,000	1,000
Ditto of old Materials	10,000	3,000	10,000
Value of Materials received from old Buildings	6,300	1,000	6,300
Unclaimed Deposits	700	.....	700
Fines, Refunds, and Miscellaneous	19,000	6,500	19,000
Tolls on Calcutta and Eastern Canals	4,67,000	5,00,000	4,67,000
Ditto on Nuddea Rivers	3,13,000	2,80,000	3,13,000
* Ditto on Ferries on Provincial Roads	60,000	60,000	60,000
* Ditto on Bars on ditto	10,000	10,000	10,000
Rents from Strand Bank	45,000	45,000	45,000
Ditto from Staging Bungalows	11,000	11,000	11,000
Total — To be realized in Public Works Department ...	10,00,000	9,67,000	10,00,000
Total — Deduct items marked * included in Civil Budget	70,000	70,000	70,000
Total — Net Total ...	9,30,000	8,97,000	9,30,000

GOVERNMENT OF BENGAL.

BUDGET-ESTIMATE OF EXPENDITURE ON PUBLIC WORKS FROM PROVINCIAL SERVICES IN BENGAL FOR THE YEAR 1879-80.

ABSTRACT OF THE ESTIMATED CHARGES FOR PUBLIC WORKS UNDER PROVINCIAL SERVICES IN BENGAL FOR THE YEAR FROM 1ST APRIL 1879 TO 31ST MARCH 1880.

	Reference to detailed Estimate.	Budget-Estimate, 1879-80.	Budget-Estimate, 1878-79.	Regular Estimate, 1878-79.
Original Works.	Pages.	Rs.	Rs.	Rs.
Civil Buildings	4 to 19	11,65,008	19,61,450	17,76,516
Communications	19 to 27	12,03,160	13,63,181	10,65,756
Miscellaneous Public Improvements ...	26 & 27	27,548	17,500	63,349
		23,95,716	33,42,131	29,05,621
Repairs.				
Civil Buildings	28 to 46	3,26,750	2,82,917	2,90,208
Communications	47 to 62	10,35,562	9,76,088	9,29,492
Miscellaneous Public Improvements ...	63	24,025	21,325	24,389
		13,86,337	12,80,330	12,44,089
Total Works and Repairs.				
Civil Buildings	.....	14,91,758	22,44,367	20,66,724
Communications	.....	22,38,722	23,39,269	19,95,248
Miscellaneous Public Improvements ...	.....	51,573	38,825	87,738
		37,82,053	46,22,461	41,49,710
Establishment	70 to 75	10,23,574	10,10,658	10,10,658
Tools and Plant	76	68,508	62,363	68,478
Stock and Suspense	77	.....	.....	.....
Grand Total ...		48,74,135	56,95,482	52,28,846

ABSTRACT OF THE CHARGES TO BE INCURRED BY THE PUBLIC WORKS DEPARTMENT FROM PROVINCIAL SERVICES AND CONTRIBUTIONS AS DETAILED WITHIN.

	1879-80.						Budget-Estimate, 1878-79.	Regular Estimate, 1878-79.
	Original Works.	Repairs.	Establishment.	Tools and Plant.	Stock and Suspense.	Total.		
Provision from Provincial Services—	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
In India	21,21,581	13,86,337	10,23,574	68,508	.....	46,00,000	54,04,000	49,56,818
In England... ...	.....	.....	.....	.....	.....	.....	.....	.....
Total as above ...	21,21,581	13,86,337	10,23,574	68,508	.....	46,00,000	54,04,000	49,56,818
Provision from Contributions—								
In India	2,74,135	.....	.....	.....	.....	2,74,135	2,91,482	2,72,028
Grand Total ...	23,95,716	13,86,337	10,23,574	68,508	.....	48,74,135	56,95,482	52,28,846

DETAIL OF THE BUDGET-ESTIMATE FOR ORIGINAL WORKS

Head of Classification.	Executive Division.	Locality.	Item No.	Project and Work.
				Civil Buildings.
Court-houses, Treasury, and Record-room.	Presidency ...	Alipore ...	1	Additions and alterations to Magistrate's Court to provide skylights ... ...
				Ditto ditto to Collector's Court to provide two rooms in the upper-story ...
	" ...	Jessore ...	2	Constructing a new court-house for the Magistrate and Collector ... ...
	Dacca ...	Furreedpore ...	3	Ditto two rooms on east of Magistrate's building ... ...
	" ...	Burrisal ...	4	Ditto upper-story to Judge's Court ...
	" ...	Mymensingh	5	Ditto skylights in Magistrate's and Collector's Court ... ...
	" ...	" ...	6	Ditto additional two rooms to the Collectorate ... ...
	" ...	" ...	7	Ditto a new Judge's Court ...
	" ...	Comillah ...	8	Ditto record-room for the Judge's Court...
	" ...	Dacca ...	9	Ditto a new building for the Commissioner's Office ... ...
	Chittagong ...	Noakholly ...	10	Ditto a detached building for record ...
	Dinagepore ...	Dinagepore ...	11	Erecting iron record-racks for the Collectorate ...
	" ...	Rungpore ...	12	Constructing a strong treasury room ...
	" ...	Julpigoree ...	13	Ditto temporary cutcherry for the Deputy Commissioner, &c., and record-room ...
	Bhagulpore ...	Bhagulpore ...	14	Additions to the Collectorate for the accommodation of office of District Superintendent of Police
	" ...	Doomka ...	15	Supplying and fitting iron record-racks in the Deputy Commissioner's Court ... ...
				Carried over ...

OF BENGAL.

UNDER PROVINCIAL SERVICES IN BENGAL FOR THE YEAR 1879-80.

Amount of Estimate.	Outlay.		Grant, 1879-80.		Item No.	Remarks and References.
	Actual to end of 1877-78.	Probable during 1878-79.	Amount.	Total.		
Rs.	Rs.	Rs.	Rs.	Rs.		
9,250	...	20,000	5,861		1	Estimate sanctioned in Bengal Government's No. 196B., dated the 22nd January 1879.
16,611	...					Ditto ditto ditto.
50,000	...	...	...		2	Estimate not received.
3,500	...	1,000	2,500		3	Ditto ditto.
25,732	...	6,000	10,732		4	Ditto sanctioned in Bengal Government's No. 524B., of 26th February 1879.
3,300	...	...	...		5	Ditto not received.
5,400	...	...	...		6	Ditto ditto.
77,710	...	...	...		7	Ditto ditto.
9,000	...	...	...		8	Ditto ditto.
16,000	...	...	...		9	Ditto ditto.
22,884	...	6,000	10,884		10	Ditto ditto.
7,037	...	3,537	3,500		11	Ditto sanctioned in Bengal Government's No. 1570B., of 14th September 1878.
5,000	...	...	...		12	Ditto not received.
17,300	...	14,000	3,300		13	Ditto sanctioned in Bengal Government's No. 1211B., of 17th August 1878.
5,502	...	2,002	3,500		14	Revised estimate sanctioned in Bengal Government's No. 37B., of 6th January 1879.
5,920	...	920	5,000		15	Estimate sanctioned in Bengal Government's No. 473B., of 20th February 1879.
...	...	...	45,277			

DETAIL OF THE BUDGET-ESTIMATE FOR ORIGINAL WORKS

Head of Classification.	Executive Division.	Locality.	Item No.	Project and Work.
				Civil Buildings—*continued.*
				Brought forward ...
Court-houses, Treasury, and Record-room—*continued.*	Bhagulpore ...	Doomka ...	16	Constructing a house for the Deputy Commissioner ... ...
	Hazaribagh ...	Ranchee ...	17	Ditto Deputy Commissioner's cutcherry ...
	Burdwan ..	Burdwan ...	18	Roofing the Collector's cutcherry ... ...
	Mozufferpore...	Motiharee ...	19	Constructing a court-house ... ...
	"	Durbhunga ...	20	Ditto ditto ... ...
	"	"	21	Ditto Moonsiffs' courts in Bengal ...
Residence for Local Government.	3rd Calcutta ...	Alipore ...	22	Ditto a vestibule and front over the portico and steps of the Lieutenant-Governor's Residence
Secretariat Buildings.	1st Calcutta ...	Calcutta ...	23	Additions and alterations to Writers' Buildings ... ...
District (Sub-divisional buildings) Courts.	Circular and Eastern Canals.	Busseerhat ...	24	Additions to sub-divisional cutcherry for accommodation of the Second Moonsiff ...
	"	"	25	Constructing verandah in sub-divisional cutcherry
	Presidency ...	Ranaghat ...	26	Ditto two rooms in the sub-divisional building for the Sub-Deputy Collector ... ...
	Dacca ...	Brahmunbaria	27	Ditto two pucca rooms close to the sub-divisional cutcherry ... ...
	"	Chandpore ...	28	Ditto two rooms close to the sub-divisional cutcherry ... ...
	"	Ruma (in Sungoo Sub-division.)	29	Ditto a sub-divisional bungalow ... ...
	Chittagong ...	Ruma (in Chittagong Hill Tracts.)	30	Ditto ditto buildings ... ...
				Carried over ...

OF BENGAL.

I—*continued.*

UNDER PROVINCIAL SERVICES IN BENGAL FOR THE YEAR 1879-80—*continued.*

Amount of Estimate.	Outlay.		Grant, 1879-80.		Item No.	Remarks and References.
	Actual to end of 1877-78.	Probable during 1878-79.	Amount.	Total.		
Rs.	Rs.	Rs.	Rs.	Rs.		
.....	.....	.....	45,277			
11,000	...	...	...		16	Estimate not received.
...	...	...	10,000		17	Ditto ditto. Collection of materials authorized.
13,000	...	10,000	3,000		18	Ditto not received.
...	...	30,000	15,000		19	Ditto ditto. Manufacture of bricks authorized.
...	...	75,000	25,000		20	Ditto ditto. Ditto ditto.
...	...	...	50,000	1,48,277	21	Ditto ditto.
33,000	...	...	25,000	25,000	22	Ditto ditto.
5,34,237	...	2,29,174	2,02,849	2,02,849	23	Ditto sanctioned in Bengal Government's No. 741B., of 22nd March 1879.
3,966	...	...	...		24	Ditto not received.
2,559	...	...	...		25	Ditto ditto.
2,500	...	...	...		26	Ditto ditto.
2,500	...	...	...		27	Ditto ditto.
2,500	...	...	...		28	Ditto ditto.
4,435	...	3,163	1,500		29	Ditto sanctioned in Bengal Government's No. 1288B., of 22nd August 1878.
15,726	...	6,933	8,000		30	Ditto ditto ditto.
...	...	...	9,500	3,76,126		

DETAIL OF THE BUDGET-ESTIMATE FOR ORIGINAL WORKS

Head of Classification.	Executive Division.	Locality.	Item No.	Project and Work.
				Civil Buildings—*continued.*
				Brought forward ...
District Jails—*continued.*	3rd Calcutta ...	Calcutta ...	47	Constructing two large worksheds in Presidency Jail ... ...
	"	Alipore ...	48	Reconstruction of, and special repairs to, certain buildings in the Jail ... ...
	"	"	49	Constructing a house for the Manager of the Jute Mill in the Jail ... ...
	"	"	50	Constructing new residence for Superintendent, Alipore Jail ... ...
	Chittagong ...	Chittagong ...	51	Changing window gratings and supplying iron grated doors in lieu of batten doors in the Jail
	"	"	52	Constructing worksheds in the Jail ...
	Dacca ...	Mymensingh...	53	Alterations and improvements in the Jail ...
	" ...	Burrisal ...	54	Constructing four double-storied wards in the Jail
	" ...	Furreedpore ...	55	Ditto a room and covered passage in the Jail ...
	Dinagepore ...	Rungpore ...	56	Ditto a civil ward in the Jail ... ...
	" ...	" ...	57	Ditto additional two-storied barrack to contain 180 men in the Jail ... ...
	" ...	" ...	58	Frontage with double gate and a female jail in the Jail ... ...
	" ...	Bogra ...	59	Constructing a third-class Jail ... ...
	" ...	Pubna ...	60	Ditto ditto ... ...
	" ...	Julpigoree ...	61	Ditto ditto ... ...
	Patna ...	Gya ...	62	Ditto a first-class Jail ... ...
	" ...	Arrah ...	63	Water-supply to the Jail ... ...
				Carried over ...

OF BENGAL.

I—*continued.*

UNDER PROVINCIAL SERVICES IN BENGAL FOR THE YEAR 1879-80—*continued.*

Amount of Estimate.	Outlay.		Grant 1879-80.		Item No.	Remarks and References.
	Actual to end of 1877-78.	Probable during 1878-79.	Amount.	Total.		
Rs.	Rs.	Rs.	Rs.	Rs.		
...	...	...	...	5,19,170		
...	...	...	...		47	Estimate not received.
34,729	...	4,000	15,710		48	Ditto sanctioned in Bengal Government's No. 123B., of 14th January 1879.
7,000	...	...	...		49	Ditto not received.
25,000	...	...	20,000		50	Ditto ditto.
4,700	...	...	...		51	Ditto ditto.
4,548	...	...	4,500		52	Ditto sanctioned in Bengal Government's No. 519B., of 25th February 1879.
55,796	...	15,000	15,000		53	Ditto ditto ditto No. 756B., of 24th March 1879.
1,09,456	...	15,000	20,000		54	Revised estimate sanctioned in Bengal Government's No. 1553B., of 13th September 1878.
3,500	...	...	...		55	Estimate not received.
6,000	...	2,000	4,000		56	Ditto ditto.
34,237	...	19,890	10,000		57	Revised estimate sanctioned in Bengal Government's No. 1556B., of 19th September 1878.
8,000	...	...	...		58	Estimate not received.
91,202	...	8,000	10,000		59	Ditto sanctioned in Bengal Government's No. 302B., of 4th February 1879.
80,047	...	6,000	10,000		60	Ditto ditto No. 28B., of 1st February 1879.
88,570	...	10,000	10,000		61	Ditto ditto No. 292B., 1st February 1879.
1,33,764	...	5,000	15,000		62	Ditto ditto No. 248B., of 24th January 1879.
2,500	...	...	...		63	Ditto not received.
...	...	...	1,34,210	5,19,170		

DETAIL OF THE BUDGET-ESTIMATE FOR ORIGINAL WORKS

Head of Classification.	Executive Division.	Locality.	Item No.	Project and Work.
				Civil Buildings—*continued.*
				Brought forward ...
District Jails—*concluded.*	Mozufferpore ..	Mozufferpore...	64	Additions and alterations to the old Jail ...
	" ...	Durbhunga ...	65	Constructing a first-class Jail ... ...
	" ...	Motiharee ...	66	Ditto ditto ... ...
	Burdwan ...	Hooghly ...	67	Constructing three new pucca godowns for storage of grains in the Jail ... ...
	" ...	" ...	68	Water-supply with bathing platforms in the Jail
	Hazaribagh ...	Chyebassa ...	69	Constructing a new Jail ... ...
	" ...	Ranchi ...	70	Ditto ditto ... ...
	" ...	Manbhoom ...	71	Ditto main gate and front wall buildings with out-offices and bathing platforms in the Jail
Lock-ups ...	Dacca ...	Patuakhally ...	72	Constructing a new lock-up ... ...
	" ...	Perozepore ...	73	Ditto ditto ... ...
	Nuddea Rivers	Jungypore ...	74	Ditto a first-class lock-up ... ...
	Bhagulpore ...	Soopool ...	75	Ditto a lock-up ... ...
	" ...	Begooserai ...	76	Ditto ditto ... ...
	" ...	Rajmehal ...	77	Ditto ditto ... ...
	" ...	Deogurh ...	78	Ditto ditto ... ...
	Patna ...	Behar ...	79	Additions and alterations to the lock-up ...
				Carried over ...

OF BENGAL.

I—*continued.*

UNDER PROVINCIAL SERVICES IN BENGAL FOR THE YEAR 1879-80—*continued.*

Amount of Estimate.	Outlay.		Grant, 1879-80.		Item No.	Remarks and References.
	Actual to end of 1877-78.	Probable during 1878-79.	Amount.	Total.		
Rs.	Rs.	Rs.	Rs.	Rs.		
...	...	...	1,34,210	5,19,170		
49,293	...	10,000	10,000		64	Estimate sanctioned in Bengal Government's No. 381B., of 10th February 1879.
1,47,557	...	15,000	20,000		65	Ditto ditto No. 243B., of 1st February 1879.
1,51,457	...	15,000	20,000		66	Ditto ditto No. 299B., of 3rd February 1879.
2,687	...	687	2,000		67	Ditto ditto No. 469B., of 20th February 1879.
7,100	...	...	4,150		68	Ditto received.
41,343	...	8,000	12,000		69	Ditto sanctioned in Bengal Government's No. 232B., of 24th January 1879.
50,948	...	17,000	15,000		70	Ditto ditto No. 240B., of 24th January 1879.
7,000	...	...	...		71	Ditto not received.
				2,17,360		
10,172	...	...	5,172		72	Ditto sanctioned in Bengal Government's No. 337B., of 6th February 1879.
10,172	...	...	5,000		73	Ditto ditto No. 334B., of 6th February 1879.
9,256	...	1,256	8,000		74	Ditto ditto No. 330B., of 6th February 1879.
11,000	...	...	...		75	Ditto not received.
10,417	...	...	...		76	Ditto ditto.
10,500	...	...	...		77	Ditto ditto.
10,500	...	...	...		78	Ditto ditto.
9,482	2,200	...	3,282		79	Ditto sanctioned in Bengal Government's No. 5556, of 7th September 1874.
..	...	...	21,454	7,36,530		

DETAIL OF THE BUDGET-ESTIMATE FOR ORIGINAL WORKS

Head of Classification.	Executive Division.	Locality.	Item No.	Project and Work.
				Civil Buildings—*continued.*
				Brought forward ...
Lock-ups—*contd.*	Hazaribagh ...	Palamow ...	80	Constructing a Lock-up ... ...
			81	Minor works (Jails) ... ...
Police ...	Bhagulpore ...	Doomka ...	82	Constructing residence for the District Superintendent of Police ... ...
	Burdwan ...	Howrah ...	83	Converting the long ward in the Lock-up into police hospital ... ...
			84	Minor works ... ...
Registration ...	Dinagepore ...	Julpigoree ...	85	Constructing a Sub-Registry Office... ...
	Patna ...	Arrah ...	86	Ditto ditto ... ...
			87	Minor works ... ...
Education ...	Presidency ...	Kishnaghur ...	88	Constructing a small building for Chemistry and Physical Science Lecture room and Store-rooms in the College ... ...
	Dacca ...	Dacca ...	89	Constructing out-offices to the Madrassa College...
	" ...	Burrisal ...	90	Ditto a new school building ...
	Dinagepore ...	Rampore Bauleah.	91	Ditto a Madrassa College ... ...
	" ...	Bogra ...	92	Ditto a new school building... ...
	" ...	Rungpore ...	93	Ditto a high school ... ...
				Carried over ...

OF BENGAL.

I—*continued.*

UNDER PROVINCIAL SERVICES IN BENGAL FOR THE YEAR 1879-80—*continued.*

Amount of Estimate.	Outlay.		Grant, 1879-80.		Item No.	Remarks and References.
	Actual to end of 1877-78.	Probable during 1878-79.	Amount.	Total.		
Rs.	Rs.	Rs.	Rs.	Rs.		
...	...	...	21,454	7,36,530		
12,719	894	...	3,825		80	Estimate sanctioned in Bengal Government's No. 5062, of 10th August 1874.
				25,279		
...	...	...	15,000		81	
				15,000		
5,000	...	1,500	3,500		82	Ditto not received. Manufacture of bricks authorized.
5,000	...	...	...		83	Ditto not received.
				3,500		
...	...	...	5,000		84	
				5,000		
2,515	...	...	2,000		85	Ditto ditto.
5,660	...	4,000	1,660		86	Ditto sanctioned in Bengal Government's No. 1736B., of 15th October 1878.
				3,660		
...	...	...	5,000		87	
				5,000		
11,023	...	3,500	5,500		88	Ditto sanctioned in Bengal Government's No. 438B., of 17th February 1879.
8,640	...	...	8,640		89	Ditto not received. (To be met from contibution.)
49,605	...	1,271	37,000		90	Ditto sanctioned in Bengal Government's No. 2037B., of 3rd December 1878. (Rs. 38,271 of the amount of the estimate is to be met from contribution.)
28,859	...	10,000	10,000		91	Ditto ditto No. 2028B., of 30th November 1878. (To be met from contribution.)
9,623	...	6,000	3,623		92	Ditto ditto No. 622B., of 22nd May 1877. (To be met from contribution.)
28,658	...	5,500	10,000		93	Ditto ditto No. 405B., of 12th February 1879. (To be met from constribution.)
...	...	...	74,763	7,93,969		

DETAIL OF THE BUDGET-ESTIMATE FOR ORIGINAL WORKS

Head of Classification.	Executive Division.	Locality.	Item No.	Project and Work.
				Civil Buildings—*continued.*
				Brought forward ...
Education—*continued.*	G. and D. Road	Purneah ...	94	Constructing an additional room and verandah in the school ... ...
	Patna ...	Bankipore ...	95	Ditto lecture-room and laboratory in the College ... ...
	" ...	" ...	96	Ditto a grand staircase leading to the upper story of the old College building ...
	Darjeeling ...	Kurseong ...	97	Ditto a new school-house for the children of the State Railway employés ... ...
			98	Minor works ... ...
Medical ...	1st Calcutta ...	Calcutta ...	99	Improvements to the Medical College Hospital...
	" ...	" ...	100	Renewing roof of museum of the Medical College ... ...
	" ...	Sealdah ...	101	Additions and alterations to the Dispensary and Office of the Campbell Hospital ... ...
	3rd Calcutta...	Dhullunda ...	102	Constructing quarters for the Native Doctor attached to the Native Lunatic Asylum ...
	" ...	Bhowanipore...	103	Ditto drainage in the compound of the European Lunatic Asylum ... ...
	Dacca ...	Dacca ...	104	Providing temporary accommodation for the Medical School ... ...
	" ...	"	105	Erecting a female ward in the Mitford Hospital...
	Patna ...	Ticcaree in Gya District.	106	Constructing Dispensary and Assistant Surgeon's residence ... ...
			107	Minor works ... ...
				Carried over ...

OF BENGAL.

I—*continued.*

UNDER PROVINCIAL SERVICES IN BENGAL FOR THE YEAR 1879-80—*continued.*

Amount of Estimate.	Outlay. Actual to end of 1877-78.	Outlay. Probable during 1878-79.	Grant, 1879-80. Amount.	Grant, 1879-80. Total.	Item No.	Remarks and References.
Rs.	Rs.	Rs.	Rs.	Rs.		
...	...	...	74,763	7,93,969		
2,784	...	...	2,784		94	Estimate sanctioned in Bengal Government's No. 1784B., of 18th October 1878. (Rs. 1,392 or half the amount of the estimate is to be met from contribution.)
35,335	...	24,501	12,834		95	Ditto not received. (To be met from contribution.)
15,246	...	...	15,246		96	Ditto ditto. Ditto ditto.
62,682	...	...	45,000		97	To be spent by the Railway Branch.
				1,50,627		
...	...	...	5,000		98	Rs. Provincial ... 56,892. Contributions ... 98,735.
				5,000		
...	...	...	1,00,000		99	Estimate not received.
5,000	...	...	...		100	Ditto ditto.
32,000	...	...	...		101	Ditto ditto.
4,000	...	...	...		102	Ditto ditto.
4,000	...	...	...		103	Ditto ditto.
2,703	...	703	2,000		104	Ditto sanctioned in Bengal Government's No. 283B., of 31st January 1879.
20,150	...	5,750	14,400		105	Ditto ditto ditto No. 1282B., of 22nd August 1878. (To be met from contribution.)
8,824	...	2,824	6,000		106	Ditto ditto ditto No. 245B, of 24th January 1879. (To be met from contribution.)
				1,22,400		
...	...	...	5,000		107	
				5,000		Rs. Provincial ... 1,07,000. Contribution ... 20,400.
...	...	...	...	10,76,996		

DETAIL OF THE BUDGET-ESTIMATE FOR ORIGINAL WORKS

Head of Classification.	Executive Division.	Locality.	Item No.	Project and Work.
				Civil Buildings—*concluded.*
				Brought forward ...
Miscellaneous Buildings.	Darjeeling ...	Darjeeling ...	108	Constructing quarters for Native Clerks ...
Public Works Buildings.	3rd Calcutta...	Calcutta ...	109	Erecting workshop and practical training institution ... ...
	" ...	" ...	110	Enclosing the ground selected in the north-east of Kidderpore Bridge, and constructing a shed for keeping Public Works Department stores ...
				Communications.
Metalled and bridged roads.	Burdwan ...	Grand Trunk Road.		Grand Trunk Road, 387 miles in length, with an average width of 30 feet, of which 14 are metalled, and with 1,107 bridges and culverts with an aggregate waterway of 18,786 feet— Works proposed for 1879-80—
			111	Dismantling the suspension bridge and substituting iron girder bridge over the Noonia river ...
			112	Dismantling the suspension bridge on Singaran river and constructing a causeway ... ...
	" ...	Midnapore and Raneegunge Road.		Midnapore and Raneegunge Road, 97 miles in length, with an average width of 24 feet, of which 12 are metalled, and with 259 bridges and culverts of an aggregate waterway of 2,045 feet— Works proposed for 1879-80—
			113	Constructing bridge at Tamul ... ...
	Presidency ...	Calcutta and Jessore Road.		Calcutta and Jessore Road, 74 miles in length, with an average width of 30 feet, of which 12 are metalled, with 132 bridges and culverts of an aggregate waterway of 2,006 feet— Works proposed for 1879-80—
			114	Extending brick metal over kutcha portion of 2½ miles of the road ... ...
				Carried over ...

OF BENGAL.

I—*continued.*

UNDER PROVINCIAL SERVICES IN BENGAL FOR THE YEAR 1879-80—*continued.*

Amount of Estimate.	Outlay.		Grant, 1879-80.		Item No.	Remarks and References.
	Actual to end of 1877-78.	Probable during 1878-79.	Amount.	Total.		
Rs.	Rs.	Rs.	Rs.	Rs.		
...	...	...	...	10,76,996		
12,000	...	...	12,000	12,000	108	Estimate not received.
1,48,169	...	38,169	60,000		109	Ditto sanctioned in Bengal Government's No. 2054E., of 31st December 1878.
25,012	...	4,000	16,012	76,012	110	Ditto ditto ditto No. 118M., of 20th February 1879.
Total Civil Buildings ...	Provincial Services ...			10,45,873		
	Contributions ...			1,19,135		
	Total ...			11,65,008		
30,000	...	...	...	...	111	Ditto ditto ditto.
2,607	...	...	2,607	...	112	Ditto received.
22,756	...	...	5,000	...	113	Ditto ditto.
5,000	...	...	...	...	114	Ditto ditto.
...	...	...	7,607	...		

DETAIL OF THE BUDGET-ESTIMATE FOR ORIGINAL WORKS

Head of Classification.	Executive Division.	Locality.	Item No.	Project and Work.
				Communications—*continued.*
				Brought forward ...
Metalled and bridged roads —*continued.*	Orissa ...	Cuttack and Pooree Road.		Cuttack and Pooree Road, 52 miles in length, with an average width of 24 feet, of which 12 are metalled, with 45 bridges and culverts of an aggregate waterway of 794 feet—
				Works proposed for 1879-80—
			115	Erecting causeway in 45th mile of the road ...
			116	Constructing a pilgrim road from Cuttack to near 5th mile of the road ... ...
	Patna ...	Dinapore and Bankipore Road.		Dinapore and Bankipore Road, 6½ miles in length, with an average width of 42 feet, of which 14 are metalled, and with 24 bridges and culverts of an aggregate waterway of 205 feet—
				Works proposed for 1879-80—
			117	Renewing metal on the road ... ...
	Ganges and Darjeeling Road.	Ganges and Darjeeling Road.		Ganges and Darjeeling Road from Carragola to Silligoree, 124 miles in length, with an average width of 30 feet, of which 12 are metalled, and with 75 bridges and culverts of an aggregate waterway of 6,910 feet—
				Works proposed for 1879-80—
			118	Providing brick-on-edge flooring under iron bridges on the road ... ...
	Darjeeling ...	Hill Cart Road.		Darjeeling Hill Cart Road, 49 miles in length, with an average width of 22 feet, of which 16 are metalled, and with 538 bridges and culverts of an aggregate waterway of 5,279 feet—
				Works proposed for 1879-80—
			119	Improvements to the road ... ...
			120	Diversion of the road to avoid Pagla Jhara on 15th and 18th miles of the road ... ...
	" ...	Bisserbatty to Matteegurah.		Old Punkabaree Road from Bisserbatty to Matteegurah—
				Works proposed for 1879-80—
			121	Converting the old Punkabaree road from Bisserbatty to Matteegurah into a cart road ... ...
Raised, bridged, and unmetalled roads.	Darjeeling ...	Frontier roads	122	Erecting suspension bridge over Teesta ...
	" ...	Sevoke to Teesta bridge	123	Opening out a road from Sevoke to Teesta bridge
	Dinagepore ...	Dhoobree road	124	Constructing the Dhoobree Emigration Road ...
	Dacca ...	Chittagong trunk Road.	125	Extending the wing walls of bridges on the road
	Chittagong ...	" ...	126	Constructing two bridges on ditto ...
	Hazaribagh ...	Hazaribagh and Ranchi Road.	127	Metalling 16 miles of the road as far as Mandu
				Carried over ...

OF BENGAL.

I—*continued.*

UNDER PROVINCIAL SERVICES IN BENGAL FOR THE YEAR 1879-80—*continued.*

Amount of Estimate.	Outlay.		Grant, 1879-80.		Item No.	Remarks and References.
	Actual to end of 1877-78.	Probable during 1878-79.	Amount.	Total.		
Rs.	Rs.	Rs.	Rs.	Rs.		
...	...	...	7,607	...		
7,772	...	6,000	1,772		115	Estimate sanctioned in Bengal Government's No. 1036C., of 29th November 1878.
40,704	...	5,000	10,000		116	Ditto returned for revision.
11,877	...	11,204	703		117	Ditto sanctioned in Bengal Government's No. 729C., of 12th August 1878.
56,500	...	...	...		118	Ditto not received.
34,511	...	27,000	7,511		119	Ditto sanctioned in Bengal Government's No. 1121C., of 31st December 1878.
75,000	...	...	...		120	Ditto not received.
60,000	...	20,000	30,000	57,593	121	Ditto ditto.
62,363	74,887	...	30,000		122	Ditto sanctioned in Bengal Government's No. 517C., of 28th August 1877. Revised estimate is under preparation.
17,955	6,073	...	5,000		123	Ditto ditto ditto No. 3907 of 20th June 1873.
...	...	1,50,000	1,50,000		124	Ditto amounting to Rs. 1,97,358 for earth work and turfing sanctioned in Bengal Government's No. 79C., of 29th January 1879; and estimates, aggregating Rs. 50,000 for cost of land sanctioned in Bengal Government's Nos. 492C. and 930C., of 30th May and 17th October 1878, respectively. (To be met from contribution from Inland Labor Transport Fund).
4,964	5,812	...	5,000		125	Ditto sanctioned in Bengal Government's No. 4408, of 28th August 1873. Revised estimate is under preparation.
8,160	...	2,000	6,160		126	Ditto ditto No. 772C., of 19th August 1878.
18,853	10,706	...	8,147		127	Ditto ditto No. 4872, of 8th April 1873.
...	...	...	2,04,307	57,593		

DETAIL OF THE BUDGET-ESTIMATE FOR ORIGINAL WORKS

Head of Classification.	Executive Division.	Locality.	Item No.	Project and Work.
				Communications—*continued.*
				Brought forward ...
Raised, bridged and unmetalled roads—*continued.*	Hazaribagh ...	Hazaribagh and Ranchi Road.	128	Collecting metal for the first 14 miles of the road ... ...
			129	Constructing Jamandora Bridge on the road ...
			130	Ditto Kakadora ditto on ditto ...
			131	Ditto Garidora ditto on ditto ...
			132	Ditto Ranguri ditto on ditto ...
			133	Ditto Jumar ditto on ditto ...
			134	Ditto minor culverts on ditto ...
		Ranchi and Purulia Road.	135	Metalling worst portions of the road from Purulia to Suburnrekha ... ...
			136	Ditto 1st section of the road (16 miles) from Ranchi to Rajadhara ... ...
			137	Earthwork, turfing, boundary pillars and mile-posts on the road ... ...
			138	Constructing bridges over Angura river and Hessel nuddy on ditto ... ...
			139	Constructing culverts on ditto ... ...
			140	Earthwork on the 2nd section of the road (12 miles) Rajadhara to Barrawadi ...
			141	Constructing bridges on the above section of the road ... ...
			142	Ditto culverts on ditto ... ...
			143	Ditto causeway over the bed of the Harrawadi river on the 3rd mile of the 3rd section of the road ... ...
				Carried over ...

OF BENGAL.

I—*continued.*

UNDER PROVINCIAL SERVICES IN BENGAL FOR THE YEAR 1879-80—*continued.*

Amount of Estimate.	Outlay.		Grant, 1879-80.		Item No.	Remarks and References.
	Actual to end of 1877-78.	Probable during 1878-79.	Amount.	Total.		
Rs.	Rs	Rs.	Rs.	Rs.		
...	...	...	2,04,307	57,593		
26,512	10,695	...	15,817		128	Estimate sanctioned in Bengal Government's No. 3457, of 2nd July 1873.
6,718	2,900	...	3,818		129	Ditto ditto No. 2737, of 28th May 1875.
6,718	71	...	6,647		130	Ditto ditto ditto ditto.
6,663	408	...	6,255		131	Ditto ditto ditto ditto.
5,148	...	...	5,148		132	Ditto ditto ditto ditto.
51,544	7,219	...	15,000		133	Ditto ditto No. 2794, of 23rd April 1874.
16,039	...	...	16,039		134	Ditto ditto ditto ditto.
16,011	1,269	...	14,742		135	Ditto ditto No. 2879, of 28th April 1874.
20,777	3,048	...	14,000		136	Ditto ditto No. 445, of 25th January 1875.
7,110	267	...	2,000		137	Ditto ditto No. 5554, of 26th November 1875.
6,879	27	...	3,000		138	Ditto ditto ditto ditto.
5,821	809	...	5,012		139	Ditto ditto ditto ditto.
11,584	406	...	5,000		140	Ditto ditto No. 455, of 26th January 1875.
31,671	1,674	...	10,000		141	Ditto ditto ditto ditto.
33,606	...	...	10,000		142	Ditto ditto ditto ditto.
3,361	1,443	...	1,928		143	Ditto ditto No. 5613, of 29th November 1875.
...	...	...	3,38,713	57,593		

DETAIL OF THE BUDGET-ESTIMATE FOR ORIGINAL WORKS UNDER

Head of Classification.	Executive Division.	Locality.	Item No.	Project and Work.
				Communications—*continued.*
				Brought forward ...
Raised, bridged and unmetalled roads—*concluded.*	Hazaribagh ...	Ranchi and Purulia Road.	144	Constructing a pucca ghât at the crossing of the East Suburnrekha at Sillee on the 3rd section of the road ... ...
River improvements.	Orissa ...	Tidal creeks between Metai and Devi Rivers.	145	Opening tidal creeks for navigation between Brahmini and Daib rivers ... ...
			146	Clearing shoal at Puttamundi in Chota Brahmini and improvement of Hansoa creek ...
Navigable canals.	Circular and Eastern Canals.	Circular Canal.	147	Constructing a new lock at Dhappa ...
		" ...	148	Ditto ditto at Chitpore ...
		" ...	149	Erecting a new iron girder bridge at ditto ...
		Eastern Canals	150	Improvement to Jhalle Katee khall ...
		New cut and new canal.	151	Deepening the new cut and new canal ...
Accommodation for travellers.	Dinagepore ...	Kooneea ...	152	Constructing a dâk bungalow ... ...
Railways ...	Mozufferpore...	Mozufferpore to Hajeepore	153	Carrying out Railway Surveys ... ...
		Central Bengal including Diamond Harbour.	154	Ditto ditto ... ...
		Dacca and Mymensingh Railway.	155	Ditto ditto ... ...
		Gya to Patna...	156	Ditto ditto ... ...
		Teesta extension of the Northern Bengal State Railway.	157	Constructing a road to be converted into Railway hereafter.
				Carried over ...

OF BENGAL.

I—*continued.*

PROVINCIAL SERVICES IN BENGAL FOR THE YEAR 1879-80—*continued.*

Amount of Estimate.	Outlay.		Grant, 1879-80.		Item No.	Remarks and References.
	Actual to end of 1877-78	Probable during 1878-79.	Amount.	Total.		
Rs.	Rs.	Rs.	Rs	Rs.		
...	...	...	3,38,713	57,593		
3,442	2,767	...	675	3,39,388	144	Estimate sanctioned in Bengal Government's No. 5613, of 29th November 1879. Provincial Rs. 1,89,388 Contributions „ 1,50,000
56,524	...	20,000	36,000		145	To be spent by the Irrigation Branch.
...	...	39,000	17,000	53,000	146	
3,08,854	...	1,50,000	1,58,854		147	Revised estimate sanctioned in Bengal Government's No. 889C., of 21st September 1878
5,00,000	...	...	2,00,000		148	Ditto not received
60,000	..	...	40,000		149	Ditto ditto.
15,000	...	...	15,000		150	Ditto sanctioned in Bengal Government's No. 175C., of 27th February 1879
90,000	...	...	...	4,13,854	151	Ditto not received
4,600	...	600	4,000	4,000	152	Ditto ditto
...	...	...	15,000		153	To be spent by the Railway Branch
...	...	...	75,000		154	
...	...	...	10,325		155	
...	...	.	5,000		156	
...	...	...	1,50,000	2,55,325	157	
..	...	..	...	11,23,160		

DETAIL OF THE BUDGET-ESTIMATE FOR ORIGINAL WORKS UNDER

Head of Classification.	Executive Division.	Locality.	Item No.	Project and Work.
				Communications—*concluded.*
				Brought forward ...
			158	Minor Works (Communications) ... ...
				Mis. Pub. Improvements.
Drainage ...	Dinagepore ...	Rungpore ...	159	Drainage of bheels and Swamps ... ...
Harbour and Navigation.	Orissa ...	Chandballee ...	160	Constructing revetment for the river bank ...
Miscellaneous...	3rd Calcutta ...	Calcutta Maidan.	161	Providing additional gas light posts and lamps in the Maidan ... ...
			162	Minor Works ... ...

ABSTRACT OF THE GRANTS

OF BENGAL.

I—*concluded.*

PROVINCIAL SERVICES IN BENGAL FOR THE YEAR 1879-80—*concluded.*

Amount of Estimate.	Outlay.		Grant, 1879-80.		Item No.	Remarks and References.
	Actual to end of 1877-78.	Probable during 1878-79.	Amount.	Total.		
Rs.	Rs.	Rs.	Rs.	Rs.		
...	...	...	...	11,23,160		
...	...	...	80,000	80,000	158	
Total Communications.		Provincial Services		10,53,160		
		Contributions ...		1,50,000		
		Total ...		12,03,160		
13,428	.....	1,500	5,000		159	Estimate sanctioned in Bengal Government's No. 366M., of 21st September 1878. (To be met from Contributions.)
6,053	.....	...	6,053		160	Ditto ditto ditto No. 104M., of 15th February 1879.
11,495	.....	...	11,495	22,548	161	Ditto ditto ditto No. 109M., of 17th February 1879.
.....	.....	.....	5,000	5,000	162	
Total Mis. Pub. Impts.		Provincial Services		22,548		
		Contributions ...		5,000		
		Total ...		27,548		

PROVIDED ABOVE.

Provincial Services.	Contributions.	Total.
Rs.	Rs.	Rs.
10,45,873	1,19,135	11,65,008
10,53,160	1,50,000	12,03,160
22,548	5,000	27,548
21,21,581	2,74,135	23,95,716

GOVERNMENT OF BENGAL.

PART II.

DETAIL OF BUDGET-ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL SERVICES IN BENGAL FOR THE YEAR 1879-80.

Head of Classification.	Division.	Locality and Particulars.	Estimate, 1879-80. Ordinary.	Estimate, 1879-80. Quadrennial.	Estimate, 1879-80. Total.	Estimate, 1878-79. Amount.	Estimate, 1878-79. Total.	Quadrennial repairs when last executed.
		Civil Buildings.	Rs.	Rs.	Rs.	Rs.	Rs.	
Court-houses, Treasury, and Record-rooms.	1st Calcutta.	Collector's office at Calcutta	...	...		3,000		1874-75 and partially in 1877-78.
		Court-houses, Treasury, and Record-rooms at— Calcutta (formerly Old Sailors' Home, now Magistrate's Court).	...	...		...		1876-77.
					...		3,000	
	Burdwan	Burdwan ...	...	...		...		1876-77.
		Bankoora... ...	...	...		...		1878-79.
		Soory	...	9,000		...		1875-76.
		Midnapore ...	...	...		...		1877-78.
		Hooghly ...	...	...		...		1876-77.
		Howrah	...	...		6,000		1878-79.
					9,000		6,000	
	Hazaribagh.	Hazaribagh ...	...	1,000		...		1875-76.
		Ranchee	...	...		3,000		1878-79.
		Chybassa ...	...	...		...		1877-78.
		Purulia	...	...		...		1877-78.
					1,000		3,000	
	Orissa ...	Cuttack	...	4,600		...		1874-75.
		Pooree	...	1,000		...		1874-75.
		Balasore	...	1,000		...		1875-76.
					6,600		...	
	Presidency	Alipore	...	...		...		1876-77.
		Kishnaghur ...	...	...		...		1877-78.
		Jessore	...	...		...		1877-78.
					...		...	
	Nuddea Rivers.	Berhampore ...	...	...		...		1876-77.
					...		...	
	Dacca ...	Dacca	...	5,000*		5,000*		1874-75
		Furreedpore ...	...	...		...		1877-78.
		Burrisal	...	...		...		1876-77.
		Mymensingh ...	...	1,000†		...		1877-78.
		Comillah	...	...		4,000		1873-74.
					6,000		9,000	
	Chittagong	Chittagong ...	...	3.500		...		1875-76.
		Noakholly ...	...	...		...		1875-76.
		Rangamattee ...	...	...		...		Not known.
					3,500		...	
	Dinagepore	Dinagepore ...	...	..		...		1877-78.
		Bauleah	...	5,000		...		1875-76.
		Rungpore ...	...	...		...		1876-77.
		Bogra	..	...		...		1877-78.
		Pubna	...	...		...		1877-78.
		Julpigoree ...	...	...		2,000		Under construction.
					5,000		2,000	
	Darjeeling	Darjeeling ...	...	...		..		Exchanged for Municipal Hall.
					...		...	
	Bhagulpore.	Monghyr	...	...		...		1877-78.
		Bhagulpore ...	...	...		...		1877-78.
		Doomka	...	...		1,700		1878-79.
					...		1,700	
	Ganges and Darjeeling Road.	Purneah	...	..		...		1877-78.
		Maldah	...	1,000‡		...		1876-77.
					1,000		...	
		Carried over ...			32,100		24,700	

* Quadrennial repairs were transferred from 1878-79 to 1879-80.

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET-ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL SERVICES IN BENGAL FOR THE YEAR 1879-80—*continued.*

Head of Classification.	Division.	Locality and Particulars.	Estimate, 1879-80. Ordinary.	Estimate, 1879-80. Quadrennial.	Estimate, 1879-80. Total.	Estimate, 1878-79. Amount.	Estimate, 1878-79. Total.	Quadrennial repairs when last executed.
		Civil Buildings—*continued.*	Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward ...	...	...	32,100	...	24,700	
Court-houses, Treasury, and Record-rooms—*concluded.*	Patna ...	Court-houses, Treasury, and Record-rooms at—						
		Bankipore ...	...	...		2,000		1878-79.
		Arrah ...	...	...		...		Partly in 1876-77.
		Buxar ...	...	...		...		Ditto.
		Gya ...	...	...		1,000		Partly in 1877-78 and 1878-79.
					...		3,000	
	Mozufferpore.	Mozufferpore ...	...	...		...		1878-79.
		Chuprah ...	...	4,000		...		Partly in 1877-78.
		Motiharee ...	...	...		...		Ditto.
					4,000		...	
		Ordinary repairs to Court-houses, Treasury, and Record-rooms in the—						
		Presidency Circle ...	400	...		200		
		Western ,, ...	2,000	...		3,150		
		North-Eastern ,, ...	2,000	...		4,450		
		Northern ,, ...	2,000	...		3,100		
		North-Western ,, ...	2,000	...		5,000		
		Orissa ...	1,000	...		...		
					9,400		15,900	
Circuit-houses	Burdwan...	Circuit-houses at—						
		Burdwan ...	...	...		...		1876-77.
		Bankoora ...	...	...		...		1878-79.
		Soory ...	...	1,500		...		1875-76.
		Midnapore ...	...	...		...		1877-78.
					1,500		...	
	Hazaribagh	Hazaribagh ...	...	1,000		...		Partially 1876-77.
		Purulia ...	...	1,000		...		1875-76.
		Chybassa ...	...	...		800		1878-79.
					2,000		800	
	Orissa ...	Cuttack ...	...	1,700		...		1874-75.
		Ungool ...	...	...		...		1876-77.
		Pooree ...	...	400		...		1874-75.
		Balasore ...	...	300		...		1875-76.
					2,400		...	
	Presidency	Kishnaghur ...	...	...		...		1876-77.
		Jessore ...	...	1,200		...		1875-76.
					1,200		...	
	Nuddea Rivers.	Berhampore ...	...	...		...		1877-78.
					...		...	
	Dacca ...	Furreedpore ...	...	...		...		1877-78.
		Burrisal ...	...	...		...		1876-77.
		Mymensingh ...	...	250		...		1877-78.
		Comillah ...	...	...		500		1874-75.
					250		500	
	Chittagong	Chittagong ...	...	1,000		...		1875-76.
		Noakholly ...	...	...		...		1875-76.
		Sundeep Island ...	...	...		...		1875-76.
		Kassalong ...	...	...		...		
					1,000		...	
	Dinagepore	Dinagepore ...	...	1,200		...		1875-76.
		Bauleah ...	...	1,200		...		1875-76.
		Rungpore ...	...	...		...		1876-77.
		Bogra ...	...	...		1,000		1878-79.
		Pubna ...	...	...		...		1877-78.
		Julpigoree ...	...	...		1,000		1878-79.
		Buxa ...	...	...		...		Mat building.
					2,400		2,000	
		Carried over ...	...	...	56,250	...	46,900	

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET-ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL SERVICES IN BENGAL FOR THE YEAR 1879-80—*continued.*

Head of Classification.	Division.	Locality and Particulars.	Estimate, 1879-80. Ordinary.	Quadrennial.	Total.	Estimate, 1878-79. Amount.	Total.	Quadrennial repairs when last executed.
		Civil Buildings—*continued.*	Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward ...	...	...	56,250	...	46,900	
Circuit-houses —*conold.*	Darjeeling	Circuit-houses at— Darjeeling ...	...	...	...	1,000	1,000	1877-78.
	Bhagulpore.	Monghyr ...	...	...		...		1877-78.
		Bhagulpore ...	...	...		...		1876-77.
		Deoghur (old & new)...	...	1,000	1,000	500	500	Never done.
	Ganges and Darjeeling Road.	Purneah ...	...	...		4,500		1878-79.
		Maldah ...	...	...	...	...	4,500	1876-77.
	Patna ...	Arrah ...	...	...		...		1876-77.
		Gya ...	..	...	...	300	300	Partly in 1877-78.
	Mozufferpore.	Mozufferpore ...	...	...		500		1878-79.
		Chuprah ...	...	800		...		Partly in 1876-77.
		Motiharee ...	...	...	800	...	500	Made over in 1874-75.
		Ordinary repairs to Circuit-houses in the—						
		Western Circle ...	500	...		1,700		
		North-Eastern „ ...	500	...		1,270		
		Northern „ ...	500	...		1,100		
		North-Western „ ...	500	...		450		
		Orissa ...	200	...	2,200	...	4,520	
Customs Buildings.	1st Calcutta.	Customs Buildings at— Calcutta ...	...	...	...	4,000	4,000	Partly in 1876-77, 1877-78, and 1878-79.
	Presidency	Diamond Harbour ...	...	...	...	...	...	Not known.
	Nuddea Rivers.	Lallbagh (old Custom-house) ...	...	...	...	...	...	Not stated.
	Chittagong	Chittagong ...	...	1,000	1,000	...	...	1875-76.
		Ordinary repairs to Customs Buildings in the—						
		Presidency Circle ...	2,000	...		1,000		
		North-Eastern „ ...	...	...	2,000	150	1,150	
Stamps ...	1st Calcutta.	Stamp and Stationery Office at Calcutta ...	...	3,000	3,000	4,000	4,000	Partly in 1875-76, 1876-77, and 1877-78.
		Ordinary repairs to ditto ...	1,000	...	1,000	1,000	1,000	
Excise Buildings.	Ditto ...	Distilleries at— Manicktollah ...	...	...	...	4,000	4,000	Darogah's house in 1872-73. Shed in 1877-78.
	3rd Calcutta.	Kidderpore ...	...	...	...	...	...	1877-78.
	Presidency	Mohungunge ...	...	100	100	...	...	1875-76.
	Dacca ...	Dacca ...	...	...		4,000		1878-79.
		Moonsheegunge ...	...	...		500		1878-79.
		Shome ...	...	...		...		Completed in 1874-75.
		Mymensingh ...	...	1,000	1,000	...	4,500	Not known.
		Carried over ...	...	...	68,350	...	76,870	

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET-ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL SERVICES IN BENGAL FOR THE YEAR 1879-80—*continued.*

Head of Classification.	Division.	Locality and Particulars.	Estimate, 1879-80. Ordinary.	Estimate, 1879-80. Quadrennial.	Estimate, 1879-80. Total.	Estimate, 1878-79. Amount.	Estimate, 1878-79. Total.	Quadrennial repairs when last executed.
		Civil Buildings—*continued.*	Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward ...	...	...	68,350	...	76,870	
Excise Buildings—*concluded.*	Burdwan	Distilleries at—						
		Hooghly ...	...	...		...		1878-79.
		Mohesh ...	...	...		...		1877-78.
		Sulkea ...	...	...		500		1877-78.
					...		500	
	Orissa ...	Cuttack ...	...	1,200		...		1873-74.
		Pooree ...	...	...		...		Never done.
					1,200		...	
	Dinagepore	Serajgunge ...	...	...		...		Quadrennial repairs do not apply to kutcha buildings.
		Rungpore ...	...	...		...		
					...		...	
	Mozufferpore.	Chuprah ...	...	400		...		Partly in 1877-78.
					400		...	
	Patna ...	Gya ...	...	...		...		1877-78.
		Arrah ...	...	...		...		1876-77.
					...		...	
		Ordinary repairs to Excise Buildings in the—						
		Presidency Circle ...	300	...		200		
		North-Eastern „ ...	200	...		650		
		Western „ ...	200	...		300		
		Northern „ ...	200	...		200		
		North-Western „ ...	200	...		450		
		Orissa ...	200	...		...		
					1,300		1,800	
Residence for Local Government.	3rd Calcutta.	Lieutenant-Governor's Residence at Alipore ...	...	10,000		...		1876-77.
		Body-Guard's stables at ditto ...	...	...		800		
					10,000		800	1878-79.
	Darjeeling	Shrubbery Buildings with out-offices ...	...	1,000		...		In course of construction.
					1,000		...	
		Ordinary repairs to Residence for Local Government in the—						
		Presidency Circle ...	1,000	...		7,200		
		Northern „ ...	2,000	...		2,000		
					3,000		9,200	
Secretariat Offices.	1st Calcutta.	Public Works Department Secretariat, Writers' Buildings, at Calcutta ...	...	...		6,000		Partially in 1876-77 and 1877-78.
					...		6,000	
	3rd ditto	General Secretariat, Sudder Street, Calcutta ...	...	6,000		3,500		1874-75 and 1878-79.
					6,000		3,500	
	Darjeeling	Public offices (2) ...	...	6,000		...		Purchased in 1878 79.
					6,000		...	
		Ordinary repairs to Secretariat offices in the—						
		Presidency Circle	2,600	...		1,500		
		Northern „ ...	1,000	...	3,600	...	1,500	
		Carried over ...	...	...	1,00,850	...	1,00,170	

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET-ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL SERVICES IN BENGAL FOR THE YEAR 1879-80—*continued.*

Head of Classification.	Division.	Locality and Particulars.	Estimate, 1879-80. Ordinary.	Estimate, 1879-80. Quadrennial.	Estimate, 1879-80. Total.	Estimate, 1878-79. Amount.	Estimate, 1878-79. Total.	Quadrennial repairs when last executed.
		Civil Buildings—*continued.*	Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward ...	...	...	1,00,850	...	1,00,170	
Board of Revenue Buildings.	1st Calcutta.	Board of Revenue Office at Calcutta ...	...	...	...	6,000	6,000	1878-79.
		Ordinary repairs to the Board of Revenue Buildings in the Presidency Circle ...	200	...	200	300	300	
Monuments and Antiquities.	Darjeeling	Tomb of Cosma DeKoros at Darjeeling ...	...	...	...	...	...	1876-77.
		Ordinary repairs to Monuments and Antiquities in the Northern Circle ...	...	...	...	32	32	
High Court Buildings.	1st Calcutta.	High Court Buildings at Calcutta ...	...	...	...	...	...	Never done.
		Ordinary repairs to High Court Buildings in the Presidency Circle ...	5,000	...	5,000	2,000	2,000	
Small Cause Court Buildings.	Ditto ...	Small Cause Court Buildings at—						
		Calcutta ...	...	...		...		Never done 1874-75.
		Sealdah ...	...	...	...	5,000	5,000	
	Bhagulpore	Monghyr ...	...	...	...	...	...	1877-78.
		Ordinary repairs to Small Cause Court Buildings in the—						
		Presidency Circle ...	500	...		1,400		
		Northern " ...	...	...	500	250	1,650	
District (Sub-Divisional) Court Buildings.	Circular and Eastern canals Division.	Sub-Divisional Buildings at—						
		Busseerhat ...	...	...		...		1876-77.
		Satkhira ...	...	...		...		1877-78.
		Khoolna ...	...	...		...		1876-77.
		Bagirhat ...	...	...	...	...	...	1876-77.
	Presidency	Barripore ..	...	...		...		1877-78.
		Diamond Harbour ...	...	...		...		1875-76.
		Barrackpore ...	...	1,000		...		1876-77.
		Baraset ...	...	...		...		1876-77.
		Bongong ...	...	..		...		1877-78.
		Meherpore ...	...	800		...		1875-76.
		Chooadangah ...	...	800		...		1875 76.
		Kooshtea ...	...	800		...		1876-77.
		Ranaghat ...	...	800		...		1876-77.
		Narail ...	...	...		...		1877-78.
		Jhenidah ...	...	...		...		1877-78.
		Magoora ..	...	...	4,200	...	...	1877-78.
	Nuddea Rivers.	Jungypore ...	...	...		1,500		1874-75.
		Lallbagh ...	...	...	...	...	1,500	1873-74.
	Dacca ...	Moonsheegunge ...	...	...		...		1875-76.
		Manickgunge ...	...	...				1875-76.
		Jamalpore ..	...	...		1,000		Partially in 1877-78
		Goalundo ...	...	...		...		Built in 1877-78.
		Perozepore ...	...	...		...		1876-77.
		Madareepore ...	...	...		...		1877-78.
	Chittagong	Cox's Bazar ...	...	...	...	...	1,000	1876-77.
		Carried over ...	...	...	1,10,750	...	1,17,652	

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET-ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL SERVICES IN BENGAL FOR THE YEAR 1879-80—*continued.*

Head of Classification.	Division.	Locality and Particulars.	Estimate, 1879-80. Ordinary.	Estimate, 1879-80. Quadrennial.	Estimate, 1879-80. Total.	Estimate, 1878-79. Amount.	Estimate, 1878-79. Total.	Quadrennial repairs when last executed.
		Civil Buildings—*continued.*	Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward ...	...	...	1,10,750	...	1,17,652	
District (Sub-Divisional) Court Building—*continued.*	Burdwan	Sub-Divisional Buildings at—						
		Cutwa ...	...	...		...		1877-78.
		Culna ...	...	...		2,000		1878-79.
		Bood-Bood ...	...	...		800		1878-79.
		Raneegunge ...	...	...		...		1876-77.
		Jehanabad ...	...	...		800		1878-79.
		Ghattal ...	...	...		...		1878-79.
		Tumlook ...	...	...		...		1878-79.
		Gurbotta ...	...	..		...		1878-79.
		Serampore ...	...	5,000		...		1875-76.
		Moisrekha ...	...	...		...		Never done.
		Contai ...	...	...		...		1877-78.
					5,000		3,600	
	Hazareebagh.	Burhee ...	...	...		...		1876-77.
		Pachamba ...	...	...		...		Not known.
		Chuttra ...	..	...		...		Ditto.
		Gobindpore ...	...	500		...		1875-76.
					500		...	
	Orissa ...	Jajpore ...	...	...		...		Never done.
		Kendraparah ...	...	...		...		Ditto.
		Juggutsingpore ...	...	...		...		Ditto.
		Khoordah ...	...	...		...		Ditto.
		Ditto (Settlement Officer's residence) ...	...	...		...		1878-79.
		Bhuddruck ...	...	...		...		Partially in 1876-77.
					...		...	
	Dinagepore	Nattore ...	...	...		1,000		1878-79.
		Serajgunge ...	...	...		1,000		1878-79.
		Julpigoree ...	...	...		...		Mat building.
		Kooreegram ...	...	...		...		1877-78.
		Bagdogra ...	...	...		...		
					...		2,000	
	Ganges and Darjeeling Road.	Kissengunge ...	...	...		...		1877-78.
		Bussuntpore ...	...	...		...		Temporary building erected in 1874-75.
					...		...	
	Bhagulpore	Begoo Serai ...	...	...		...		1877-78.
		Jamooee ...	...	...		...		1877-78.
		Soopool ...	...	...		...		1877-78.
		Muddehpoora ...	...	...		...		1876-77.
		Banka ...	...	...		...		1877-78.
		Deoghur ...	...	...		...		1876-77.
		Doomka ...	...	...		...		1878-79.
		Godda ...	...	...		350		1878-79.
		Pakour ...	...	...		450		1878-79.
		Jamtara ...	...	...		450		1878-79.
					...		1,250	
	Patna ...	Barh ...	...	...		...		Partly in 1876-77
		Behar ...	...	...		...		Ditto.
		Sasseram ...	...	...		...		1877-78.
		Bhoobooah ..	...	...		...		Partly in 1877-76.
		Nowadah ...	...	...		250		1878-79.
		Jehanabad ...	...	...		500		1878-79.
					...		750	
		Carried over ...	...	...	1,16,250	...	1,25,252	

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET-ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL SERVICES IN BENGAL FOR THE YEAR 1879-80—*continued.*

Head of Classification.	Division.	Locality and Particulars.	Estimate, 1879-80. Ordinary.	Estimate, 1879-80. Quadrennial.	Estimate, 1879-80. Total.	Estimate, 1878-79. Amount.	Estimate, 1878-79. Total.	Quadrennial repairs when last executed.
		Civil Buildings—*continued.*	Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward ..	...	...	1,16,250	...	1,25,252	
District (sub-divisional) Court Buildings—*concld.*	Mozufferpore.	Sub-Divisional Buildings at—						
		Bettiah ...	...	...		...		Partly in 1876-77.
		Allygunge (Sewan) ...	...	700		...		Built in 1876-77.
		Durbhunga ...	...	...		500		Partly in 1878-79.
		Mudhoobunnee ...	...	...		500		1878-79.
		Tajpore	...	...		...		1877-78.
		Seetamurhee ...	...	...		300		1878-79.
		Hajeepore ...	...	...		...		1877-78.
		Gopalgunge ...	...	...		...		Built in 1877-78.
					700		1,300	
		Ordinary repairs to District Court Buildings in the—						
		Presidency Circle...	500	...		1,575		
		North-Eastern „ ...	500	...		2,600		
		Western „ ...	500	...		2,650		
		Northern „ ...	500	...		1,900		
		North-Western „ ...	500	...		1,200		
		Orissa ...	1,850	...		...		
					4,350		9,925	
Lord Bishop's Palace.	3rd Calcutta.	Lord Bishop's Palace at Calcutta ...	...	6,000		...		1875-76.
					6,000		...	
		Ordinary repairs to Lord Bishop's Palace in the Presidency Circle ...	500	...		1,500		
					500		1,500	
Churches ...	1st Calcutta.	Churches at—						
		Calcutta: St. John's	...	7,000		...		1875-76.
		Calcutta: St. Andrew's	...	...		...		1876-77.
					7,000		...	
	3rd Calcutta.	Calcutta: St. James'	...	2,000		2,000		Partly in 1877-78 and 1878-79.
		Calcutta: St. Stephen's	...	...		...		1876-77.
					2,000		2,000	
	Nuddea Rivers.	Berhampore ...	...	...		700		1874-75.
					...		700	
	Dacca ...	Dacca ...	...	...		1,000		1873-74.
		Comillah ...	...	300		...		Completed in 1875-76.
		Burrisal ...	...	...		...		1876-77.
		Mymensingh ...	...	200		...		1877-78.
					500		1,000	
	Chittagong	Chittagong ...	...	1,000		...		1875-76.
					1,000		...	
	Burdwan	Raneegunge ...	...	...		...		1876-77.
		Midnapore ...	...	...		...		1877-78.
		Serampore ...	...	800		...		1875-76.
		Chinsurah ...	...	...		...		1877-78.
		Howrah ...	...	1,000		...		1875-76.
		Sooree ...	...	...		...		Never done.
					1,800		...	
	Orissa ...	Cuttack ...	...	...		...		1876-77.
		Pooree ...	...	200		...		1873-74.
					200		...	
	Darjeeling	Darjeeling ...	...	...		1,200		1878-79.
					...		1,200	
	Bhagulpore	Monghyr ...	...	...		...		1877-78.
		Bhagulpore ...	...	...		...		1877-78.
					...		...	
		Carried over ...	...	...	1,40,300	...	1,42,877	

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET-ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL SERVICES IN BENGAL FOR THE YEAR 1879-80—*continued.*

Head of Classification.	Division.	Locality and Particulars.	Estimate, 1879-80. Ordinary.	Estimate, 1879-80. Quadrennial.	Estimate, 1879-80. Total.	Estimate, 1878-79. Amount.	Estimate, 1878-79. Total.	Quadrennial repairs when last executed.
		Civil Buildings—*continued.*	Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward ...	...	...	1,40,300	...	1,42,877	
Churches—*concld.*	Ganges and Darjeeling Road.	Churches at—						
		Purneah ...	...	...		500		1878-79.
					...		500	
	Patna ...	Bankipore ...	...	...		...		1876-77.
		Goolzarbagh ...	...	...		...		1876-77.
		Arrah ...	...	500		...		1875-76.
		Buxar ...	...	200		...		1875-76.
		Gya ...	...	...		150		1878-79.
					700		150	
	Mozufferpore.	Motiharee ...	...	...		600		1878-79.
		Mozufferpore ...	...	...		400		1878-79.
					...		1,000	
		Ordinary repairs to Churches in—						
		Presidency Circle ...	2,000	...		2,500		
		North-Eastern " ...	200	...		450		
		Western " ...	400	...		325		
		Northern " ...	300	...		300		
		North-Western " ...	200	...		160		
		Orissa ...	300	...		...		
					3,400		3,735	
Burial-grounds.	3rd Calcutta	Cemeteries at—						
		Calcutta { Lower Circular Road.	...	2,000		800		Partly in 1875-76 and 1878-79.
		Calcutta { Park Street	...	*3,000		...		Not stated.
		Kidderpore ...	...	...		...		1876-77 & 1877-78.
					5,000		800	
	Presidency	Diamond Harbour ...	...	...		...		1875-76.
		Kishnaghur ...	...	...		...		1877-78.
		Coomercolly ...	...	100		...		Not known.
		Jessore ...	...	100		...		Ditto.
					200		...	
	Nuddea Rivers.	Berhampore ...	...	...		...		No regular quadrennial repairs done.
		Kooshbagh and Rowshenabagh (Mausoleums).	...	...		...		1869-70.
					...		...	
	Dacca ...	Dacca ...	...	...		...		1877-78.
		Furreedpore ...	...	...		...		1877-78.
		Burrisal ...	...	...		...		1876-77.
		Mymensingh ...	...	50		...		1877-78.
		Jamalpore ...	...	...		...		1877-78.
		Comillah ...	...	...		150		1878-79.
					50		150	
	Chittagong	Chittagong ...	...	200		...		1875-76.
		Noakholly ...	...	...		...		1875-76.
					200		...	
	Burdwan	Burdwan ...	...	200		...		Never done.
		Raneegunge ...	...	...		...		1876-77.
		Bankoora ...	...	...		...		1878-79.
		Soory ...	...	100		...		1875-76.
		Midnapore ...	...	...		...		Never done.
		Kedgeree ...	...	...		...		1878-79.
		Howrah ...	...	200		...		1875-76.
		Serampore ...	...	200		...		1875-76.
		Chinsurah ...	...	150		...		Never done.
					850		...	
	Hazareebagh.	Burhee ...	...	100		...		1870-71.
		Dorunda ...	...	100		...		Never done.
		Chyebassa ...	...	...		150		1878-79.
					200		150	
		Carried over ...	...	...	1,50,900	...	1,49,362	

* For improvements recommended by the Committee.

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET-ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL SERVICES IN BENGAL FOR THE YEAR 1879-80—*continued.*

Head of Classification.	Division.	Locality and Particulars.	Estimate, 1879-80. Ordinary.	Estimate, 1879-80. Quadrennial	Estimate, 1879-80. Total.	Estimate, 1878-79. Amount	Estimate, 1878-79. Total.	Quadrennial repairs when last executed.
		Civil Buildings—*continued.*	Rs.	Rs.	Rs.	Rs.	Rs	
		Brought forward	..	...	1,50,900	...	1,49,362	
Burial-grounds—*concluded.*	Orissa ...	Cemeteries at—						
		Cuttack ...						1876-77.
		Pooree ...						1877-78.
		Balasore ...	...	150				1875-76.
					150			
	Darjeeling	Darjeeling ...	...			400		1878-79.
		Kurseong	...	...		200		1878-79.
		Bisserbatty	...	...		300		1878-79.
					...		900	
	Dinagepore	Dinagepore	...	100				1875-76.
		Rungpore	...	...				1876-77.
		Bogra	...	...		...		1877-78.
		Rampore Bauleah	...	100				1875-76.
		Pubna	...	...				1877-78.
		Buxa	..	...				Not stated
					200			
	Bhagulpore	Bhagulpore	...			...		1876-77.
		Monghyr (new and old)		...				1877-78.
		Jamalpore	...					1877-78.
		Rajmehal (new and old)	...					1876-77.
		Sahibgunge				...		1876-77.
					...			
	Ganges and Darjeeling Road	Purneah				400		1878-79.
		Titalyah				300		1878-79.
		Maldah						1876-77.
					...		700	
	Patna ...	Bankipore ...		...		...		1876-77.
		Barh ...	...	...		...		Brought on books in 1877-78.
		Patna ...	...	...		...		1876-77.
		Arrah ...	...	...		...		1878-79.
		Buxar ...	...	150		...		1875-76.
		Sasseram ...	...	...				1877-78.
		Gya ...	...	...		...		1877-78.
		Sherghotty ...	...	...		50		1878-79.
					150		50	
	Mozufferpore.	Moteeharee ...	...	...		...		Partly in 1877-78.
		Segowlee ...	...	...		...		1877-78.
		Chuprah ...	...	100		...		Partly in 1877-78
		Mozufferpore ...	...	..		50		1878-79.
					100		50	
		Ordinary repairs to Burial-grounds in the—						
		Presidency Circle	700	...		350		
		North-Eastern "	200	...		950		
		Western "	200			550		
		Northern "	200	...		500		
		North-Western " ...	200	...		265		
		Orissa ...	100	...		...		
					1,600		2,615	
Central Jails	Hazareebagh	Central jails at—						
		Hazareebagh { Central Jail	...	4,500		..		Never done
		Hazareebagh { European Penitentiary	...	5,500		...		1875-76.
					10,000		...	
	Burdwan	Midnapore ...	...	...		3,000		Never done
					..		3,000	
		Carried over ...	...		1,63,100		1,56,677	

PROVINCIAL SERVICES
PUBLIC WORKS BUDGET-ESTIMATE.

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET-ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL SERVICES IN BENGAL FOR THE YEAR 1879-80—*continued.*

Head of Classification.	Division.	Locality and Particulars.	Estimate, 1879-80. Ordinary.	Estimate, 1879-80. Quadrennial.	Estimate, 1879-80. Total.	Estimate, 1878-79. Amount.	Estimate, 1878-79. Total.	Quadrennial repairs when last executed.
		Civil Buildings—*continued.*	Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward ...	...	...	1,63,100	...	1,56,677	
Central Jails —*concld.*	Bhagulpore	Central Jails at—						
		Bhagulpore ...	...	...		2,000		1877-78 and 1878-79.
					...		2,000	
	Dinagepore	Rampore Bauleah ...	...	3,000		...		1875-76.
					3,000		...	
	Patna ...	Buxar	...	...		...		Not known. Building under construction.
					...		...	
		Ordinary repairs to Central Jails in the—						
		Western Circle ..	2,000	...		1,700		
		North-Western „ ...	...	...		200		
					2,000		1,900	
District Jails	3rd Calcutta	District Jails at—						
		Calcutta	...	4,000		4,000		Partly in 1877-78 and 1878-79.
		Alipore { Jail ...	...	1,000		5,000		Partly in 1878-79.
		Alipore { Reformatory School.	...	...		...		Constructed in 1877-78.
		Russa	...	...		...		1877-78.
					5,000		9,000	
	Presidency	Kishnaghur	...	...		6,000		1874-75.
		Jessore	...	3,000		2,500		1875-76.
					3,000		8,500	
	Nuddea Rivers.	Berhampore	...	3,600		2,600		This building was converted into a jail in 1874-75.
					3,600		2,600	
	Dacca ...	Dacca	...	...		...		1876-77.
		Furreedpore	...	...		...		1877-78.
		Burrisal	...	...		...		1876-77.
		Mymensingh	...	1,000		...		1877-78.
		Comillah	...	...		1,000		1878-79.
					1,000		1,000	
	Chittagong	Chittagong	...	3,000		...		1875-76.
		Noakholly	...	...		...		1875-76.
					3,000		...	
	Burdwan	Burdwan	...	...		...		1876-77.
		Bankoora	...	...		...		1878-79.
		Soory	...	2,000		...		1875-76.
		Midnapore	...	...		2,000		1874-75.
		Hooghly	...	...		...		1877-78.
		Howrah	...	800		3,000		Never done.
					2,800		5,000	
	Hazareebagh.	Ranchee	...	...		...		Ditto.
		Chyebassa	...	...		...		1877-78.
		Purulia	...	800		...		1875-76.
					800		...	
	Orissa ...	Cuttack	...	3,000		...		1874-75.
		Pooree	...	1,500		...		Never done.
		Balasore	...	900		...		1875-76.
					5,400		...	
	Darjeeling	Darjeeling { Jail ...	...	1,500		...		1875-76.
		Darjeeling { Out-offices to old Jail (now Native Doctor's quarters)	...	...		...		1878-79.
					1,500		...	
	Bhagulpore	Bhagulpore	...	...		...		1876-77.
		Monghyr	...	...		...		1877-78.
		Doomka	...	...		...		Building reported unsafe.
					...		...	
		Carried over ...	...	...	1,94,200	...	1,86,677	

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET-ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL SERVICES IN BENGAL FOR THE YEAR 1879-80—*continued.*

Head of Classification.	Division.	Locality and Particulars.	Estimate, 1879-80. Ordinary.	Estimate, 1879-80. Quadrennial.	Estimate, 1879-80. Total.	Estimate, 1878-79. Amount.	Estimate, 1878-79. Total.	Quadrennial repairs when last executed.
		Civil Buildings—*continued.*	Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward ...	...	...	1,94,200	...	1,86,677	
District Jails —*concld.*	Dinagepore	District Jails at—						
		Dinagepore	...	...		...		1877-78.
		Rungpore	...	...		...		1876-77.
		Julpigoree	...	...		...		Temporary buildings.
		Pubna	...	...		...		Under reconstruction.
		Bogra	...	...		...		Ditto.
					...		...	
	Ganges and Darjeeling Road.	Purneah	...	...		...		1877-78.
		Maldah	...	...		...		1876-77.
					...		...	
	Patna ...	Meetapore and Bankipore	...	...		...		Partly in 1876-77.
		Arrah	...	...		...		1876-77.
		Gya	...	...		2,200		1878-79.
					...		2,200	
	Mozufferpore.	Moteeharee ...	...	...		...		Partly in 1877-78.
		Chuprah	...	3,000		...		Ditto.
		Mozufferpore (old and new)	...	...		...	...	1877-78.
					3,000			
		Ordinary repairs to District Jails in the—						
		Presidency Circle...	3,000	...		3,500		
		North-Eastern „ ...	1,000	...		5,600		
		Western „ ...	1,000	...		3,350		
		Northern „ ...	1,000	...		3,000		
		North-Western „ ...	1,000	...		2,200		
		Orissa ...	...	...		...		
					7,000		17,650	
Lock-ups ...	Circular & Eastern Canals.	Lock-ups at—						
		Busseerhaut ...	...	...		...		1876-77.
		Satkhira	...	...		...		1877-78.
		Khoolna	...	...		...		1876-77.
		Bagirhaut ...	...	...		...		1876-77.
					...		...	
	Presidency	Diamond Harbour ...	...	...		...		1875-76.
		Dum-Dum ...	...	...		...		1876-77.
		Baraset	...	...		...		1876-77.
		Barrackpore ...	...	500		...		1876-77.
		Narail	...	...		...		1877-78.
		Jhenida	...	...		...		1877-78.
		Magoora	...	...		...		1877-78.
		Bongong	...	...		350		1878-79.
		Meherpore ...	...	300		...		1875-76.
		Chooadangah ...	...	300		...		1875-76.
		Kooshtea	...	500		...		1876-77.
		Ranaghat... ...	...	500		...		1876-77.
					2,100		350	
	Nuddea Rivers.	Lallbagh	...	...		...		1875-76.
		Moydapore ...	...	...		...		1872-73.
		Chultea	...	...		...		1876-77.
					...		...	
	Dacca ...	Moonsheegunge ...	...	...		...		1875-76.
		Manickgunge ...	...	...		...		Never done.
		Goalundo ...	...	...		...		Rebuilt in 1877-78.
		Jamalpore ...	...	...		...		1877-78.
		Brahmunberiah ...	...	...		200		1874-75.
					...		200	
		Carried over ...	...	...	2,06,300	...	2,07,077	

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET-ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL SERVICES IN BENGAL FOR THE YEAR 1879-80—*continued.*

Head of Classification.	Division.	Locality and Particulars.	Estimate, 1879-80. Ordinary.	Estimate, 1879-80. Quadrennial.	Estimate, 1879-80. Total.	Estimate, 1878-79. Amount.	Estimate, 1878-79. Total.	Quadrennial repairs when last executed.
			Rs.	Rs.	Rs.	Rs.	Rs.	
		Civil Buildings—*continued.*						
		Brought forward ...	...	...	2,06,300	...	2,07,077	
Lock-ups—*continued.*	Burdwan	Lock-ups at—						
		Cutwa ...	...	...		...		Never done.
		Culna ...	...	...		300		1877-78.
		Bood-Bood ...	...	.		500		1878-79.
		Raneegunge ...	...	...		..		1876-77.
		Jehanabad ...				...		1878-79.
		Serampore ...	...	700		...		Never done.
		Ghattal .	...	500		...		Ditto.
					1,200		800	
	Hazaree-bagh.	Burhee	...			...		1876-77.
		Gobindpore ...	...	500		...		1875-76.
					500		...	
	Orissa ...	Jajpore	...	...		...		Repaired annually.
		Kendraparah ..	...	...		...		Ditto.
		Juggutsingpore	...			. .		Never done.
		Khoordah ...	...	200		...		Ditto.
		Bhuddruck ...	...			...		Ditto.
					200		..	
	Dinagepore	Nattore ...	...	...		...		Never done.
		Serajgunge ...	...	. .		.		Ditto
		Kooreegram ...	.			...		1877-78.
		Bagdogra .	...			...		Never done about to be removed.
	Bhagulpore	Muddehpoora ...	...	...		...	...	1876-77.
		Banka ..	..			...		1877-78.
		Jamooee .	...	. .		...		1877-78.
		Doomka ..	...	. .		250		1878-79.
		Godda ...	...	...		250		1878-79.
		Pakour ...	...	...		250		1878-79.
					. .		750	
	Ganges and Darjeeling Road.	Kissengunge ...	.	..		...		1876-77.
		Bussuntpore ...	.	...		...		Temporary building erected in 1874-75.
					...		...	
	Patna ...	Barh .	...	...		...		1876-77.
		Behar ...	...	...		...		1876-77.
		Dinapore ..	...	...		...		1877-78.
		Buxar ..	...			...		1876-77.
		Sasseram ...	...	200		...		1877-78.
		Bhubooah ...	...	...		...		1877-78.
		Aurungabad ..	...	..		100		1878-79.
		Sherghotty ...	..	...		...		Not stated.
		Jehanabad ...	...	...		100		1878-79.
		Nowadah ...	...	...		...		Under charge of Civil Department.
					200		200	
	Mozuffer-pore.	Bettiah ...	...			...		Partly in 1876-77.
		Sewan ...	...	200		...		Built in 1876-77.
		Seetamurhee ...	.	...		...		Partly in 1878-79.
		Hajeepore ...	...	...		...		1877-78.
		Durbhunga ...	...	...		..		Partly in 1877-78.
		Mudhoobunnee ...	...	...		...		1878-79.
		Tajpore ...	...	...		...		1877-78.
					200		...	
		Carried over ...	...	...	2,08,600	...	2,08,827	

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET-ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL SERVICES IN BENGAL FOR THE YEAR 1879-80—*continued.*

Head of Classification.	Division.	Locality and Particulars.	Estimate, 1879-80. Ordinary.	Estimate, 1879-80. Quadrennial.	Estimate, 1879-80. Total.	Estimate, 1878-79. Amount.	Estimate, 1878-79. Total.	Quadrennial repairs when last executed.
		Civil Buildings—*continued.*	Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward ..	...	...	2,08,600	...	2,08,827	
Lock-ups—*concluded.*		Ordinary repairs to Lock-ups in the—						
		Presidency Circle ...	300	...		375		
		North-Eastern „ ...	500	...		1,230		
		Western „ ...	500	...		800		
		Northern „ ...	500	...		1,450		
		North-Western „ ...	500	...		840		
		Orissa ...	250	...		...		
Police ...	1st Calcutta	Police Buildings at—			2,550		4,695	
		Calcutta ...	...	4,000		...		1875-76.
		Sealdah ...	...	3,000		...		1875-76.
					7,000		...	
	Circular and Eastern Canals.	Kallygunge ...	...	700		...		1875-76.
					700		...	
	Presidency	Canning Town ...	...	...		...		Brought on Public Works books in 1877-78.
		Nowabgunge ...	...	...		...		
		Dum-Dum ...	...	...		...		
					...		...	
	Dacca ...	Lallbagh ...	...	...		...		1876-77.
		Burrisal ...	...	...		...		Brought on books of Public Works Department in 1877-78.
		Mymensingh ...	...	...		...		Built in 1875-76.
		Comillah ...	...	...		...		Not known.
					...		...	
	Chittagong	Rangamattee ...	...	...		...		These buildings are borne on the books of the Public Works Department, but are under disposal of the Deputy Commissioner, Hill Tracts.
		Cassalong ...	...	...		...		
		Burkul ...	...	...		...		
		Chundergona ...	...	...		...		
		Bunderbun ...	...	...		...		
		Mahaloharry ...	...	...		...		
		Cox's Bazar ...	...	...		...		
		Feskicherra ...	...	...		...		
					...		...	
	Burdwan.	Bood-Bood ...	...	...		200		1878-79.
		Raneegunge ...	...	...		...		1877-78.
		Bankoora ...	...	200		...		1874-75.
		Bansberiah ...	...	...		..		1877-78.
		Chunditollah ...	...	...		...		1877-78.
		Bydebatty ...	...	...		...		1877-78.
		Juggutbullubpore ...	...	...		...		1877-78.
		Chinsurah ...	...	...		...		1878-79.
					200		200	
	Hazaree-bagh.	Rughoonathpore ...	...	150		...		Never done.
		Gourandihee ...	...	150		...		Ditto.
		Palamow ...	...	200		...		Ditto.
					500		...	
	Orissa ...	Cuttack	...	1,000		...		Ditto.
		Pooree	...	...		...		Ditto.
					1,000		...	
	Bhagulpore	Bhagulpore ...	...	...		...		1876-77.
		Muddapore, in Sonthal Pergunnahs ...	...	500		...		Never done.
		Muddehpoorah, in Bhagulpore District ...	...	500		...		Ditto.
		Doomka ...	...	500		...		Ditto.
		Deoghur ...	...	500		...		Ditto.
					2,000		...	
		Carried over ...	...	...	2,22,550	...	21,3,722	

GOVERNMENT OF BENGAL.

PART II.—*continued.*

DETAIL OF BUDGET-ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL SERVICES IN BENGAL FOR THE YEAR 1879-80—*continued.*

Head of Classification.	Division.	Locality and Particulars.	Estimate, 1879-80. Ordinary.	Estimate, 1879-80. Quadrennial.	Estimate, 1879-80. Total.	Estimate, 1878-79. Amount.	Estimate, 1878-79. Total.	Quadrennial repairs when last executed.
		Civil Buildings—*continued.*	Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward ...	...	...	2,22,550	...	2,13,722	
Police—*concluded.*	Ganges and Darjeeling Road.	Police buildings at—						
		Purneah { Police buildings.	...	...		...		Not stated.
		Purneah { Sudder thana	...	...		1,000		1878-79.
					...		1,000	
	Dinagepore	Rampore-Bauleah ...	...	800		...		1875-76.
		Serajgunge ...	...	800		...		Not known.
					1,600		...	
	Mozufferpore.	Motiharee ...	...	...		...		Made over in 1875-76.
		Mozufferpore ...	...	...		150		1878-79.
					...		150	
		Ordinary repairs to Police Buildings in the—						
		Presidency Circle	200	...		1,100		
		North-Eastern „	200	...		1,400		
		Western „	200	...		1,200		
		Northern „	200	...		800		
		North-Western „	200	...		100		
		Orissa ...	400	...		...		
					1,400		4,600	
Registration	Burdwan	Registration Offices at—						
		Hooghly ...	...	...		...		Never done.
		Burdwan ...	...	...		...		Ditto.
		Tumlook ...	...	...		...		Ditto.
					...		...	
	Hazareebagh.	Ranchee ...	...	...		...		Ditto.
					...		...	
	Presidency	Jessore ...	...	150		...		1875-76.
					150		...	
	Dacca ...	Furreedpore ...	...	...		...		Built in 1877-78.
		Burrisal ...	...	...		...		Ditto.
		Comillah ...	...	200		...		Built in 1875-76.
					200		...	
	Mozufferpore.	Mozufferpore ...	...	...		...		Ditto.
		Chuprah ...	...	...		...		Built in 1878-79.
	...	Ordinary repairs to Registration Offices in the—			...		...	
		Western Circle ...	200	...		80		
		North-Eastern „ ...	100	...		300		
		North-Western „ ...	100	...		50		
					400		430	
Government Colleges and Schools.	1st Calcutta.	Old Presidency College, now Sanscrit College and Hindoo School ...	...	...		...		1877-78.
		New Presidency College ...	...	...		...		Never done.
		Bethune School ...	...	5,000		...		1875-76.
		Hare School ...	...	...		5,000		1878-79.
		School at Barrackpore ...	...	...		...		1876-77.
					5,000		5,000	
	3rd Calcutta.	Madrassa College ...	...	...		...		1877-78.
		Kidderpore School and Parsonage ...	...	...		2,000		1878-79.
					...		2,000	
	Presidency	Barasot School ...	...	...		...		1876-77.
		Kishnaghur College ...	...	...		...		1877-78.
		Jessore School ...	...	...		...		1876-77.
					...		...	
	Nuddea Rivers.	Berhampore College ...	...	...		2,600		1878-79.
					...		2,600	
		Carried over ...	...	...	2,31,300	...	2,29,502	

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET-ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL SERVICES IN BENGAL FOR THE YEAR 1879-80—*continued.*

Head of Classification.	Division.	Locality and Particulars.	Estimate, 1879-80. Ordinary.	Estimate, 1879-80. Quadrennial.	Estimate, 1879-80. Total.	Estimate, 1878-79. Amount.	Estimate, 1878-79. Total.	Quadrennial repairs when last executed.
		Civil Buildings—*continued.*	Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward ...	...	...	2,31,300	...	2,29,502	
Government Colleges and Schools—*continued.*	Dacca ...	Dacca College	...	3,000		...		Partially in 1874-75
		Burrisal School ...	..	..		...		Being dismantled this year.
		Furreedpore „ ...	...	...		...		1877-78.
		Mymensingh „ ... .. } „ (Hardinge) School }	...	300		...		1877-78.
		Comillah School ...	...	...		1,000		1878-79.
					3,300		1,000	
	Chittagong	Chittagong „ ...	...	800		...		1875-76.
		Noakholly „ ...	...	...		...		1875-76.
		Rangamattee „ ...	...	..		...		Not known.
					800		...	
	Burdwan...	Bankoora „ ...	...	...		...		1878-79.
		Sooree „ ...	...	2,000		...		1875-76.
		Hooghly College	...	1,000		...		Never done.
		Chinsurah { College ...	...	...		...		1877-78.
		Chinsurah { Boarding-house	...	...		*150		1877-78.
		Ootterparah School ...	...	2,000		...		1875-76.
		Howrah „	..	2,000		...		1875-76.
					7,000		150	
	Hazareebagh.	Hazareebagh School ...	...	...		...		1876-77.
		Ranchee „ ...	...	..		...		1876-77.
		Purulia „ ...	...	..		...		1877-78.
					...		...	
	Orissa ...	Pooree School	...	...		...		1877-78.
		Cuttack College	...	...		...		Never done.
		Balasore { School	...	250		...		1874-75.
		Balasore { Normal School...	...			...		Never done.
					250		...	
	Darjeeling	Darjeeling School						1876-77.
		Bhootia Boarding School (upper building) ...				1,000		1878-79.
		Ditto ditto (lower building) ...				...		Recently purchased and put into thorough repairs in 1878-79
					...		1,000	
	Dinagepore	Dinagepore School ..	...	1,000		...		1875-76.
		Rampore-Bauleah „ ...	..	1,000		...		1875-76.
		Pubna „	.	...		400		1878-79.
					2,000		400	
	Bhagulpore	Monghyr School ...	...	...		...		1877-78.
		Bhagulpore „ ...	...	...		...		1876-77.
		Deoghur „ .	...	1,000		...		Never done.
					1,000		..	
	Ganges and Darjeeling Road.	Purneah „ .	..	...		...		1877-78.
		„ (Miryan Hoosein's) School ...	...	...		...		1877-78.
		Maldah School ...	...	...		...		1877-78.
					...		...	
	Patna ..	Patna College	...	..				1875-76.
		Arrah School ...	...	...		...		Partly in 1876-77.
		Gya „ ...	...	...		..		1875-76.
					...		...	
	Mozufferpore.	Motiharee School...	...	..		..		Partly in 1877-78.
		Chuprah „ ...	..	800		...		Partly in 1876-77.
		Mozufferpore Zillah „ ...	..	...				1878-79.
		Ditto Training „ ...	...			100		1877-78.
					800		100	
		Carried over ...	...	...	2,46,450	...	2,32,152	

* To be met from contribution.

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET-ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL SERVICES IN BENGAL FOR THE YEAR 1879-80—*continued.*

Head of Classification.	Division.	Locality and Particulars.	Estimate, 1879-80. Ordinary.	Estimate, 1879-80. Quadrennial.	Estimate, 1879-80. Total.	Estimate, 1878-79. Amount.	Estimate, 1878-79. Total.	Quadrennial repairs when last executed.
		Civil Buildings—*continued.*	Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward ...	...	...	2,46,450	...	2,32,152	
		Ordinary repairs to Government Colleges and Schools in the—						
		Presidency Circle ...	3,000	..		3,400		
		North-Eastern " ...	500	..		2,350		
		Western " ..	500	.		1,750		
		Northern " .	500	...		1,000		
		North-Western " ...	500	..		1,000		
		Orissa	1,000	...		..		
					6,000		9,500	
Hospitals and Dispensaries.	1st Calcutta	Medical College Hospital at Calcutta ...	...	14,000				1875-76.
		Campbell Hospital and Superintendent's and Apothecary's Residences at Sealdah ...	...	3,000		...		Campbell Hospital, 1875-76 and 1876-77. Superintendent's residence, 1877-78. Apothecaries' residence, 1875-76.
					17,000		...	
	3rd Calcutta	General Hospital, Dhullunda		8,000		5,000		Partly done every year.
	Burdwan	Charitable Hospital at Burdwan ...			8,000		5,000	1878-79.
		Ditto at Jehanabad ...		..		...		1878-79.
					...			
	Hazareebagh.	Hospital at Chyebassa .		.		...		Never done.
	Orissa .	General Hospital at Cuttack	.	2,500		...	...	1874-75.
		Ditto Branch Dispensary at do.		...		...		Never done.
		Dispensary at Brahminee				...		Ditto.
		Pilgrim Hospital at Pooree		1,200		...		1876-77.
		Ditto at Bhuddruck		.		...		Never done.
					3,700		...	
	Chittagong	Hospital at Chittagong ...		. .		...		Not stated.
					...		...	
	Darjeeling	Police Hospital at Darjeeling	..	.		800		1878-79.
	Bhagulpore	Temporary accommodation for Medical Officers at Doomka.	...	...	. .	...	800	1878-79.
					...		...	
	Patna ..	Dispensary at Patna ...	...	2,500		...		Partly in 1876-77.
		Ditto at Dehree ..	...	...		...		Not stated.
		Hospital at Gya	.	...		...		1877-78.
	Mozufferpore.	Charitable Dispensary and quarters at Chuprah ...		600	2,500	...	...	Partly in 1876-77.
		Charitable Dispensary at Mozufferpore ...				...		1876-77.
		Ordinary repairs to Hospitals and Dispensaries in the—			600		...	
		Presidency Circle .	5,000	...		8,600		
		Western " . .	150	...		1,050		
		Northern " ...	100	..		200		
		North-Western " ...	100			850		
		Orissa ...	500	.		...		
					5,850		10,700	
Lock-hospital	1st Calcutta	Lock-hospital at Sealdah ...	...	3,000		...		1875-76.
					3,000		...	
		Ordinary repairs to Lock-hospital in the Presidency Circle ...	100	....		300		
					100		300	
		Carried over ...	...	...	2,93,200	...	2,58,452	

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET-ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL SERVICES IN BENGAL FOR THE YEAR 1879-80—*continued.*

Head of Classification.	Division.	Locality and Particulars.	Estimate, 1879-80. Ordinary.	Estimate, 1879-80. Quadrennial.	Estimate, 1879-80. Total.	Estimate, 1878-79. Amount.	Estimate, 1878-79. Total.	Quadrennial repairs when last executed.
		Civil Buildings—*continued.*	Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward ...	...	...	2,93,200	...	2,58,452	
Medical Colleges and Schools.	1st Calcutta.	Medical College at Calcutta	...	...		...		1875-76 & 1876-77.
		Campbell Medical School at Sealdah.	..	...		...		1875-76 & 1876-77.
					...		...	
	Dacca ...	Medical School at Dacca	...	...		...		Temporary building.
					...		...	
	Patna ...	Temple Medical School at Patna ...	...	8,000		...		Not stated.
					8,000		...	
		Ordinary repairs to Medical Colleges and Schools in—						
		Presidency Circle ...	6,500	...		7,000		
		North-Eastern „ ...	300	...		300		
		North-Western „ ...	...	...		500		
					6,800		7,800	
Lunatic Asylums.	3rd Calcutta.	Lunatic Asylums at—						
		Dhullunda ...	...	1,500		1,000		Partly in 1877-78 and 1878-79.
		Bhowanipore (European)	...	...		2,000		Partly in 1876-77.
					1,500		3,000	
	Nuddea Rivers.	Berhampore ...	...	2,000*		1,700*		1874-75.
		Moydapore ...	...	...		...		1876-77.
					2,000		1,700	
	Dacca ...	Dacca ...	...	...		...		Built in 1877-78.
					...		...	
	Hazareebagh.	Hazareebagh ...	...	...		...		Never done.
					...		...	
	Orissa ...	Cuttack ...	...	650		...		1876-77.
					650		...	
	Patna ...	Bankipore ...	...	...		...		1878-79.
					...		...	
		Ordinary repairs to Lunatic Asylums in the—						
		Presidency Circle ...	1,400	...		1,000		
		North-Eastern „ ...	300	...		550		
		Western „ ...	1,000	...		2,200		
		North-Western „ ...	300	..		500		
					3,000		4,250	
Miscellaneous Buildings.	1st Calcutta.	Range of godowns attached to No. 3, Koyla Ghât Street ...	...	...		...		1876-77.
		Semaphore Tower at Barrackpore ...	...	...		...		1876-77.
					...		...	
	3rd Calcutta.	Buildings and works on the Maidan Balustrade ...	...	...		...		Partly in 1877-78.
		Towers, Pillars, and Monuments ...	...	...		...		Never done.
		Meteorological Observatory at Alipore ...	...	...		...		Built in 1876-77.
					...		...	
	Circular and Eastern Canals.	Maintenance of Block at Akra ...	...	...		...		Not stated.
					...		...	
	Presidency	Semaphore Tower at Boorool	...	...		...		1877-78.
		Ditto at Paikpara	...	100		...		1876-77.
		Ditto at Sookchur	...	100		...		1876-77.
		Ditto at Belghuria	...	150		...		1876-77.
					350		...	
	Chittagong	Chunderkona Superintendent's Office ...	...			...		Not known.
		Guest-house for Looshai Chiefs at Rangamattee ...	...	...		...		Ditto.
					...		...	
		Carried over ..	...	...	3,15,500	..	2,75,202	

* The quadrennial repairs were transferred from 1878-79 to 1879-80.

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET-ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL SERVICES IN BENGAL FOR THE YEAR 1879-80—*continued.*

Head of Classification.	Division.	Locality and Particulars.	Estimate, 1879-80. Ordinary.	Estimate, 1879-80. Quadrennial.	Estimate, 1879-80. Total.	Estimate, 1878-79. Amount.	Estimate, 1878-79. Total.	Quadrennial repairs when last executed.
		Civil Buildings—*continued.*	Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward ...	...	...	3,15,500	...	2,75,202	
Miscellaneous Buildings—*concluded.*	Burdwan	Agency Building at Contai	...	1,000		...		1875-76.
		Botanical Gardens at Shibpore ...	...	...		...		1876-77.
		Pucca Ghât at Hooghly ...	...	...		...		1876-77.
		Dwelling-house at Bandel	...	...		...		1876-77.
					1,000		...	
	Bhagulpore	Fort bridges (three) at Monghyr ...	...	...		...		1877-78.
					...		...	
	Patna ...	Cavalry barracks at Bankipore	...	...		100		1878-79.
		Infantry ditto at ditto...	...	...		...		1876-77.
		Fort buildings at Buxar ...	...	...		...		1876-77.
		Stud ditto at ditto ...	...	2,000		...		1875-76.
					2,000		100	
	Mozufferpore.	Nepaul frontier boundary pillars ...	...	..		...		Partly in 1877-78.
		Stud buildings, &c., at Poosah	...	...		500		Ditto.
					...		500	
	...	Ordinary repairs to Miscellaneous Buildings in the—						
		Presidency Circle ...	4,700	...		2,700		
		Western „ ...	200	...		250		
		Northern „ ...	150	...		150		
		North-Western „ ...	900	...		700		
		North-Eastern „ ...	200	...				
					6,150		3,800	
Public Works Buildings.	1st Calcutta	Public Works Storeyard at Cooly Bazar ...	...	...		1,000		1878-79.
					...		1,000	
	3rd Calcutta	Public Works buildings at Tolly's Nullah ...	...	...		...		Not stated.
					...		...	
	Burdwan	Overseer's bungalow at Burrakur ...	...	...		...		1877-78.
		Engineer's godown at Burdwan ...	...	...	...	...		1875-76.
							...	
	Hazareebagh.	Store godown at Hazareebagh	...	...		...		1878-79.
		Ditto at Girhidi ...	...	...		...		Never done.
		Ditto at Purulia ...	...	...		...		Ditto.
					...		...	
	Orissa ...	Public Works building at Cuttack ...	.	...		...		1876-77.
					...		...	
	Dacca ...	Store godown at Comillah ...	...	...		...		Temporary building.
		Ditto at Mymensingh	...	...		...		1875-76.
		Ditto at Dacca	...	...		...		Not stated.
		Ditto at Furreedpore	...	...		...		Temporary building.
					...		...	
		Carried over ...	...	...	3,24,650	...	2,80,602	

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET-ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL SERVICES IN BENGAL FOR THE YEAR 1879-80—*continued.*

Head of Classification.	Division.	Locality and Particulars.	Estimate, 1879-80. Ordinary.	Estimate, 1879-80. Quadrennial.	Estimate, 1879-80. Total.	Estimate, 1878-79. Amount.	Estimate, 1878-79. Total.	Quadrennial repairs when last executed.
		Civil Buildings—*concluded.*	Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward ...	...	...	3,24,650	...	2,80,602	
Public Works Buildings—*concluded.*	Bhagulpore	Store godown at Monghyr	...	...		...		1877-78.
		Ditto at Bhagulpore ...	...	...		...		1877-78.
		Ditto at Deoghur	...	...		...		Not stated.
					...		...	
	Dinagepore	Dinagepore ...	...	...		...		Temporary buildings.
		Rungpore ...	...	...		...		Ditto.
					...		...	
	Ganges and Darjeeling Road.	Store godown at Purneah ..	...	...		100		1878-79.
					...		100	
	Darjeeling	Store godown at Darjeeling	...	600		...		Not stated.
					600		...	
	Patna ...	Store godown at Bankipore	...	...		...		1876-77.
		Ditto at Arrah ...	...	100		...		1875-76.
		Ditto at Buxar ...	...	...		...		1876-77.
		Public Works store godown at Gya.	...	...		...		1877-78.
					100		...	
	Mozufferpore.	Overseer's bungalow at Mozufferpore ...	...	...		...		1878-79.
					...		...	
		Ordinary repairs to Public Works buildings in the—						
		Presidency Circle ...	200	...		500		
		Western „ ...	200	...		325		
		North-Eastern „ ...	500	...		600		
		Northern „ ...	100	...		300		
		North-Western „ ...	300	...		490		
		Orissa ...	100	...		...		
					1,400		2,215	
		Total Civil Buildings. Provincial Services...	...	...	3,26,750	...	2,82,767	
		Total Civil Buildings. Contribution	...	...	...	...	150	
		Total ...	...	...	3,26,750	...	2,82,917	

PART II—*continued.*

DETAIL OF BUDGET-ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL SERVICES IN BENGAL FOR THE YEAR 1879-80—*continued.*

Head of Classification.	Items.	Estimate, 1879-80.		Estimate, 1878-79.	
		Amount.	Total.	Amount.	Total.
	Communications.	Rs.	Rs.	Rs.	Rs.
Metalled and bridged roads.	*Grand Trunk Road* (387 *miles*), *with an average width of* 30 *feet, of which* 14 *are metalled, and with* 1,107 *bridges and culverts, with an aggregate waterway of* 18,768 *feet*—				
	Calcutta to Phulta Ghât (12 *miles*)—				
	Collecting metal	12,000		17,000	
	Spreading and consolidating	3,000		4,000	
	Maintenance	3,000		3,800	
	Bridges and drains	600		500	
	Planting and maintaining trees ...	400		400	
			19,000		25,700
	Phulta Ghât crossing to Boinchee, 17*th mile to* 47*th mile* (30 *miles*)—				
	Collecting metal	5,000		5,000	
	Spreading and consolidating	1,000		1,000	
	Maintenance	1,500		1,500	
	Bridges and culverts	2,500		1,500	
	Bungalows (3)...	100		100	
	Planting and maintaining trees ...	...		...	
			10,100		9,100
	Boinchee to Burrakur, 47*th mile to* 149*th mile* (102 *miles*)—				
	Collecting metal	32,500		32,500	
	Spreading and consolidating	6,000		6,000	
	Maintenance	4,500		4,500	
	Bridges and culverts	4,000		3,600	
	Bungalows (4)...	400		400	
	Burrakur bridge with approaches ...	3,000		3,000	
	Repairs to toll-house and out-offices at Burrakar	50		50	
	Planting and maintaining trees ...	...		...	
			50,450		50,050
	Burrakur to Mudhoopore, 149*th mile to* 194*th mile* (46 *miles*)—				
	Collecting metal	3,000		3,200	
	Spreading and consolidating	2,100		2,700	
	Maintenance	2,500		1,800	
	Bridges and culverts	600		600	
	Bungalows and cooly huts	800		600	
	Planting and maintaining trees ...	...		...	
			9,000		8,900
	Mudhoopore to Bhullua Chutter, 194*th mile to* 268*th mile* (74 *miles*)—				
	Collecting metal	7,000		4,500	
	Spreading and consolidating	5,000		1,700	
	Maintenance	3,500		3,500	
	Bridges and drains	1,000		1,000	
	Bungalows, &c. (7)	1,600		1,400	
	Planting and maintaining trees ...	...		...	
			18,100		12,100
	Carried over ...	...	1,06,650	...	1,05,850

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET-ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL SERVICES IN BENGAL FOR THE YEAR 1879-80—*continued.*

Head of Classification.	Items.	Estimate, 1879-80.		Estimate, 1878-79.	
		Amount.	Total.	Amount.	Total.
	Communications—*continued.*	Rs.	Rs.	Rs.	Rs.
	Brought forward ..	...	1,06,650	...	1,05,850
Metalled and bridged roads —*continued.*	*Grand Trunk Road, &c.*—continued.				
	Bullua Chutter to Baroon on Sone, 268th mile to 335th mile (67 miles)—				
	Collecting metal	10,000		5,600	
	Spreading and consolidating	2,500		1,400	
	Maintenance	3,500		3,200	
	Bridges and bungalows	2,000		1,000	
	Planting and maintaining trees ...	...		...	
	Renewing planking of the roadway of Goolsankri bridge on 281st mile ...	5,455		...	
			23,455		11,200
	Sone to Kurumnassa, 335th mile to 391st mile (56 miles)—				
	Collecting metal	15,000		16,000	
	Spreading and consolidating ...	4,000		2,500	
	Maintenance	1,500		2,000	
	Bridges and drains	1,000		500	
	Bungalows	500		1,000	
	Planting and maintaining trees ...	...		...	
			22,000		22,000
	Patna and Gya Road (80 miles), with an average width of 30 feet, of which 16 are metalled, and with 222 bridges and culverts of an aggregate waterway of 8,874 feet*—				
	Dhobe to Jehanabad (55 miles)—				
	Collecting metal	...		15,000	
	Spreading and consolidating	...		2,000	
	Maintenance	...		1,000	
	Bridges and bungalows	...		300	
	Planting and maintaining trees ...	...		...	
			...		18,300
	Jehanabad to Bankipore (25 miles)—				
	Collecting metal	...		...	
	Spreading and consolidating	...		...	
	Maintenance	...		3,000	
	Bridges and bungalows	...		700	
	Planting and maintaining trees ...	...		...	
			...		3,700
	Dinagepore to Khagoul Railway Station Road (3½ miles), with an average width of 30 feet, of which 14 are metalled, and with 8 bridges and culverts of an aggregate waterway of 334 feet—				
	Collecting metal	1,000		900	
	Spreading and consolidating	50		100	
	Maintenance	100		500	
	Bridges and drains	100		100	
	Planting and maintaining trees ...	...		...	
			1,250		1,600
	Carried over ...	...	1,53,355	...	1,62,650

* Made over to State Railway and District Road Cess Committees.

PROVINCIAL SERVICES
PUBLIC WORKS BUDGET-ESTIMATE.

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET-ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL SERVICES IN BENGAL FOR THE YEAR 1879-80—*continued.*

Head of Classification.	Items.	Estimate, 1879-80.		Estimate, 1878-79.	
		Amount.	Total.	Amount.	Total.
	Communications—*continued.*	Rs.	Rs.	Rs.	Rs.
	Brought forward ...	...	1,53,355	...	1,62,650
Metalled and bridged roads —*continued.*	*Dinapore and Bankipore metalled road (6½ miles), with an average width of 42 feet, of which 14 feet are metalled, and with 24 bridges and culverts of an aggregate waterway of 205 feet—*				
	Collecting metal	3,800		1,000	
	Spreading and consolidating	200		200	
	Maintenance	700		4,500	
	Bridges and drains	300		150	
	Planting and maintaining trees ...	...	5,000	...	5,850
	Branch road via Hazareebagh to Dorundah (80 miles), with an average width of 21 feet, of which 12 feet are metalled, and with 98 bridges and culverts of an aggregate waterway of 1,294 feet—				
	Burhee to Hazareebagh (22½ miles)—				
	Collecting metal	1,700		1,400	
	Spreading and consolidating	2,000		1,800	
	Maintenance	900		1,090	
	Bridges and drains	500		500	
	Bungalows	150		100	
	Planting and maintaining trees ...	...	5,250	...	4,890
	Hazareebagh to Bandkatta (37 miles on Ranchee Road)—				
	Collecting metal	800		900	
	Spreading and consolidating	500		1,850	
	Maintenance	2,200		1,500	
	Bridges and drains	1,000		1,000	
	Bungalows and huts, &c.	300		300	
	Planting and maintaining trees ...	...	4,800	...	5,550
	Hazareebagh and Bogodhur Road (32 miles), with an average width of 21 feet, of which 12 feet are metalled, and with 83 bridges and culverts of an aggregate waterway of 924 feet—				
	Collecting metal	2,500		1,600	
	Spreading and consolidating	2,250		1,900	
	Maintenance	1,300		1,560	
	Bridges and drains	500		500	
	Bungalows	200		200	
	Planting and maintaining trees ...	...	6,750	...	5,760
	Girhidi and Deomree Road, with an average width of 20 feet, of which 12 feet are metalled, and with 73 bridges and culverts of an aggregate waterway of 537 feet—				
	Girhidi to Grand Trunk Road (26½ miles)—				
	Collecting metal	3,000		1,700	
	Spreading and consolidating	2,500		2,625	
	Maintenance	1,000		1,000	
	Bridges and drains	1,000		1,000	
	Inspection bungalows, &c.	200		200	
	Planting and maintaining trees ...	...	7,700	...	6,525
	Carried over ...	...	1,82,855	...	1,91,225

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET-ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL SERVICES IN BENGAL FOR THE YEAR 1879-80—*continued.*

Head of Classification.	Items.	Estimate, 1879-80. Amount.	Estimate, 1879-80. Total.	Estimate, 1878-79. Amount.	Estimate, 1878-79. Total.
	Communications—*continued.*	Rs.	Rs.	Rs.	Rs
	Brought forward ...	...	1,82,855	...	1,91,225
Metalled and bridged roads —*continued.*	*Burrakur and Purulia Road* (46 *miles*), *with an average width of* 24 *feet, of which* 10 *feet are metalled, and with* 84 *bridges and culverts of an aggregate waterway of* 1,077 *feet*—				
	Burrakur to Damooda (4 *miles*)—				
	Collecting metal	800		2,000	
	Spreading and consolidating ...	...		600	
	Maintenance	250		160	
	Bridges and drains	500		240	
	Planting and maintaining trees ...	...	1,550	...	3,000
	1*st Section* (17 *miles*)—				
	Collecting metal	1,700		1,400	
	Spreading and consolidating ...	750		2,100	
	Maintenance	750		500	
	Bridges and drains	400		450	
	Bungalows	400		400	
	Planting and maintaining trees ...	...	4,000	...	4,850
	2*nd Section* (25 *miles*)—				
	Collecting metal	2,000		1,100	
	Spreading and consolidating ...	1,250		1,250	
	Maintenance	1,000		1,000	
	Bridges and drains	500		500	
	Bungalows...	150		100	
	Planting and maintaining trees ...	...	4,900	...	3,950
	Midnapore and Raneegunge Road (97 *miles*), *with an average width of* 24 *feet, of which* 12 *are metalled, and with* 252 *bridges and culverts, of an aggregate waterway of* 2,045 *feet*—				
	Raneegunge to Damooda River (3 *miles*)—				
	Collecting metal	1,500		400	
	Spreading and consolidating ...	800		...	
	Maintenance	150		150	
	Bridges and drains	20		50	
	Planting and maintaining trees ...	...	2,470	...	600
	Damooda to Kurkasole (58 *miles*)—				
	Collecting metal	6,000		6,000	
	Spreading and consolidating ...	2,500		2,500	
	Maintenance	2,000		2,000	
	Bridges and drains	2,000		1,000	
	Bungalows (4)	400		400	
	Planting and maintaining trees ...	300	13,200	...	11,900
	Carried over ...	...	2,08,975	...	2,15,525

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET-ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL SERVICES IN BENGAL FOR THE YEAR 1879-80—*continued.*

Head of Classification.	Items.	Estimate, 1879-80. Amount.	Estimate, 1879-80. Total.	Estimate, 1878-79. Amount.	Estimate, 1878-79. Total.
	Communications—*continued.*	Rs.	Rs.	Rs.	Rs.
	Brought forward ...	...	2,08,975	...	2,15,525
Metalled and bridged roads —*continued.*	*Midnapore and Raneegunge Road, &c.*—contd.				
	Kurkasole to Midnapore (36 *miles*)—				
	Collecting metal	3,000		3,000	
	Spreading and consolidating ...	1,500		1,000	
	Maintenance	1,500		1,600	
	Bridges and drains (78)	2,000		2,000	
	Bungalows (4)	200		400	
	Planting and maintaining trees ...	200		...	
			8,400		8,000
	Orissa Trunk Road (321½ *miles*), *with an average width of* 24 *feet, of which* 12 *feet are metalled, and with* 342 *bridges and culverts of an aggregate waterway of* 18,752 *feet*—				
	Calcutta to Atchepore (14 *miles*)—				
	Collecting metal	7,000		7,000	
	Spreading and consolidating ...	1,000		1,000	
	Maintenance	1,500		1,500	
	Bridges and drains	500		500	
	Planting and maintaining trees ...	...		...	
			10,000		10,000
	Oolooberiah to Chundinabazaar (92 *miles*)—				
	Collecting metal	27,000		27,000	
	Spreading and consolidating ...	5,500		5,500	
	Maintenance	3,600		3,600	
	Bridges and drains	3,500		1,800	
	Bungalows	400		400	
	Planting and maintaining trees ...	...		...	
			40,000		38,300
	Chundinabazaar to Byturnee (95½ *miles*)—				
	Collecting metal	25,000		25,000	
	Spreading and consolidating ...	7,000		7,000	
	Maintenance	7,000		7,000	
	Bridges and drains	4,000		4,000	
	Bungalows (10)	2,000		2,000	
	Planting and maintaining trees ...	...		...	
			45,000		45,000
	Byturnee to Mahanuddy at Cuttack (45 *miles*)—				
	Collecting metal	10,000		10,000	
	Spreading and consolidating ...	4,000		4,000	
	Maintenance	2,750		2,750	
	Bridges and drains	1,000		1,000	
	Bungalows (5)	1,000		1,000	
	Planting and maintaining trees ...	...		...	
			18,750		18,750
	Carried over ...	...	3,32,125	...	3,35,575

PART II—*continued.*

DETAIL OF BUDGET-ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL SERVICES IN BENGAL FOR THE YEAR 1879-80—*continued.*

Head of Classification.	Items.	Estimate, 1879-80.		Estimate, 1878-79.	
		Amount.	Total.	Amount.	Total.
	Communications—*continued.*	Rs.	Rs.	Rs.	Rs.
	Brought forward ...	...	3,31,125	...	3,35,575
Metalled and bridged roads —*continued.*	*Orissa Trunk Road, &c.*—continued.				
	Cuttack to Ganjam (75 *miles*)—				
	Collecting metal	22,000		12,000	
	Spreading and consolidating ...	5,500		3,000	
	Maintenance	3,200		3,000	
	Bridges and drains	3,200		2,000	
	Bungalows (7)	2,000		1,000	
	Planting and maintaining trees ...	...	35,900	...	21,000
	Cuttack and Pooree Road (52 *miles*), *with an average width of* 24 *feet, of which* 12 *feet are metalled, and with* 45 *bridges and culverts of an aggregate waterway of* 794 *feet*—				
	Collecting metal	16,000		13,000	
	Spreading and consolidating ...	3,000		2,000	
	Maintenance	1,500		1,500	
	Bridges and drains	1,000		1,000	
	Bungalows (6)	1,100		1,000	
	Planting and maintaining trees ...	...	22,600	...	18,500
	Ganges and Darjeeling Road from Caragolah to Silligoree (124 *miles*), *with an average width of* 30 *feet, of which* 12 *feet are metalled, and with* 75 *bridges and culverts of an aggregate waterway of* 6,910 *feet*—				
	Collecting metal	40,000		40,000	
	Spreading new coating	4,000		4,000	
	Maintenance	10,000		10,000	
	Masonry bridges and drains ...	1,000		1,000	
	Timber bridges	2,000		2,000	
	Iron ditto	1,000		1,000	
	Inspection bungalows (13) ...	2,000		2,000	
	Planting and maintaining trees ...	300	60,300	300	60,300
	Silligoree Station Road—				
	Maintenance	500	500	...	...
	Darjeeling Hill Cart Road (49 *miles*), *with an average width of* 22 *feet, of which* 16 *feet are metalled, and with* 538 *bridges and culverts of an aggregate waterway of* 5,279 *feet*—				
	Terai Road (8 *miles*)—				
	Collecting metal	4,000		1,600	
	Spreading new coating	1,200		1,500	
	Maintenance	1,200		1,200	
	Bridges	1,000	7,400	800	5,100
	Carried over ...	...	4,57,825	...	4,40,475

PART II—*continued.*

DETAIL OF BUDGET-ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL SERVICES IN BENGAL FOR THE YEAR 1879-80—*continued.*

Head of Classification.	Items.	Estimate, 1879-80.		Estimate, 1878-79.	
		Amount.	Total.	Amount.	Total.
	Communications—*continued.*	Rs.	Rs.	Rs.	Rs.
	Brought forward ...	...	4,57,825	...	4,40,475
Metalled and bridged roads—*continued.*	*Darjeeling Hill Cart Road, &c.*—continued.				
	Lower Section (21 *miles*)—				
	Collecting metal	14,000		14,000	
	Spreading new coating	2,000		2,000	
	Maintenance	1,000		5,000	
	Bridges	6,000		6,000	
	Halting shed (1)	300		900	
	Inspection bungalows (2) ...	800		800	
	Special repairs—Repairing revetments and breast walls	20,000		25,000	
			53,100		53,700
	Upper Section (20 *miles*)—				
	Collecting metal	12,000		12,000	
	Spreading new coating ...	1,200		1,200	
	Maintenance	10,000		6,000	
	Bridges	5,000		6,000	
	Halting sheds (3)	...		600	
	Inspection bungalows (2) ...	1,500		300	
	Special repairs—Repairing revetments and breast walls	20,000		20,000	
			49,700		46,100
	Calcutta Roads.				
	Calcutta and Maidan Roads (12 *miles*), *with an average width of* 50 *feet, of which all are metalled, and with* 56 *bridges and culverts of an aggregate waterway of* 245 *feet*—				
	Collecting metal	30,300		24,500	
	Spreading and consolidating new coating	4,700		4,000	
	Maintenance	32,000		32,000	
	Repairs to Secretary's and other Walks	1,000		2,000	
			68,000		62,500
	Strand Road from Chandpal Ghât to Hastings Bridge (1¾ *miles*), *with an average width of* 68 *feet, of which* 60 *feet are metalled, and with five bridges and culverts of an aggregate waterway of* 26 *feet*—				
	Collecting metal	6,000		10,000	
	Spreading and consolidating ...	1,000		1,500	
	Maintenance	10,000		10,000	
	Repairs to railings along Strand Road	2,000		...	
			19,000		21,500
	Carried over ...	...	6,47,625	...	6,24,275

PART II—*continued.*

DETAIL OF BUDGET-ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL SERVICES IN BENGAL FOR THE YEAR 1879-80—*continued.*

Head of Classification.	Items.	Estimate, 1879-80.		Estimate, 1878-79.	
		Amount.	Total.	Amount.	Total.
	Communications—*continued*	Rs.	Rs.	Rs.	Rs.
	Brought forward ...	...	6,47,625	...	6,24,275
Metalled and bridged roads —*continued.*	*Road from Calcutta to Diamond Harbour (27½ miles), with an average width of 30 feet, of which 14 feet are metalled, and with 17 bridges and culverts of an aggregate waterway of 127½ feet—*				
	Collecting metal	25,000		25,000	
	Spreading and consolidating... ...	3,000		3,000	
	Maintenance	5,000		4,000	
	Bridges and drains	600		400	
	Bungalows	300		150	
	Planting and maintaining trees ...	...	33,900	...	32,550
	Cossipore and Dum-Dum road (3 miles), with an average width of 30 feet, of which 16 feet are metalled, and with 10 bridges and culverts of an aggregate waterway of 55 feet—				
	Collecting metal	500		...	
	Spreading and consolidating	...		...	
	Maintenance	1,000		1,000	
	Bridges and culverts	300		250	
	Planting and maintaining trees ...	100	1,900	200	1,450
	Calcutta and Jessore road (74 miles), with an average width of 30 feet, of which 12 feet are metalled, and with 132 bridges and culverts of an aggregate waterway of 2,006 feet—				
	Calcutta to Dum-Dum (3½ miles) —				
	Collecting metal	500		1,500	
	Spreading and consolidating	...		800	
	Maintenance	1,500		2,150	
	Bridges and drains	400		50	
	Planting and maintaining trees ...	100	2,500	100	4,600
	Dum-Dum to 32nd mile-post (28½ miles)—				
	Collecting metal	20,000		20,500	
	Spreading and consolidating	2,500		2,900	
	Maintenance	4,000		4,000	
	Bridges and culverts	600		400	
	Bungalows	600		250	
	Planting and maintaining trees ...	...	27,700	...	28,050
	Carried over ...	...	7,13,625	...	6,90,925

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET-ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL SERVICES IN BENGAL FOR THE YEAR 1879-80—*continued.*

Head of Classification.	Items.	Estimate, 1879-80. Amount.	Estimate, 1879-80. Total.	Estimate, 1878-79. Amount.	Estimate, 1878-79. Total.
	Communications—*continued.*	Rs.	Rs.	Rs.	Rs.
	Brought forward ...	...	7,13,625	...	6,90,925
Metalled and bridged roads —*concluded.*	*Calcutta and Jessore Road, &c.*—continued.				
	32nd-mile post to Jadubpore (28 miles)—				
	Collecting metal	8,000		5,000	
	Spreading and consolidating	1,200		1,200	
	Maintenance	2,500		2,500	
	Bridges and culverts	2,000		2,000	
	Bungalows	200		200	
	Planting and maintaining trees ...	250		250	
			14,150		11,150
	Jadubpore to Jessore (14 miles)—				
	Collecting metal	7,000		7,000	
	Spreading and consolidating	1,600		1,600	
	Maintenance	1,700		1,700	
	Bridges and culverts	1,000		500	
	Planting and maintaining trees ...	200		200	
			11,500		11,000
Raised and bridged and unmetalled roads.	*Ranchee and Ramghur Road (28½ miles)*—				
	Collecting metal	500		....	
	Spreading and consolidating	200		...	
	Maintenance	1,500		600	
	Bridges and drains	2,000		1,000	
	Bungalows	350		250	
			4,550		1,850
	Ranchee and Purulia Road—				
	Ranchee to Sillee (36 miles)—				
	Maintenance	2,000		1,750	
	Bridges and drains	800		800	
	Bungalows	300		300	
			3,100		2,850
	Sillee to Purulia (35 miles)—				
	Maintenance	2,300		1,650	
	Bridges and drains	300		300	
	Bungalows	200		150	
			2,800		2,100
	Mudhoobun Branch Road (3 miles)—				
	Maintenance	150		100	
			150		100
	Parishnath Hill Road (6¾ miles)—				
	Maintenance	500		500	
			500		500
	Lake Road at Hazareebagh (6 miles)—				
	Maintenance	600		580	
			600		580
	Cuttack and Sonepore road from Cuttack viâ *Sonepore to the Central Provinces (130 miles)*—				
	Maintenance	16,000		2,500	
	Bungalows (14)	2,600		1,000	
			18,600		3,500
	Carried over ...	...	7,69,575	...	7,24,555

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET-ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL SERVICES IN BENGAL FOR THE YEAR 1879-80—*continued.*

Head of Classification.	Items.	Estimate, 1879-80. Amount.	Estimate, 1879-80. Total.	Estimate, 1878-79. Amount.	Estimate, 1878-79. Total.
	Communications—*continued.*	Rs.	Rs.	Rs.	Rs.
	Brought forward ...	...	7,69,575	...	7,24,555
Raised and bridged and unmetalled roads—*continued.*	*Cuttack and Sumbulpore Road from Cuttack viâ Ungool to the boundary of the Central Provinces* (110 *miles*)—				
	Maintenance	3,500		3,500	
	Bungalows (7)	1,000		1,000	
			4,500		4,500
	Chittagong Trunk Road from the Megna River to Chittagong (122 *miles*)—				
	Daoodcandy on the Megna to Dewangunge (59 *miles*)·				
	Maintenance	3,000			
	Bridges and drains	400			
	Bungalows	400			
			3,800		
	Sixtieth mile to Chittagong (63 *miles*)—			10,000	
	Maintenance	4,000			
	Bridges and drains	1,000			
	Bungalows	500			
			5,500		10,000
	Road from Tetalyah to Julpigoree and thence to Cooch Behar Frontier (85 *miles*)—				
	Tetalyah to Julpigoree (27 *miles*)—				
	Maintenance	5,000		2,000	
	Bridges	4,000		1,500	
			9,000		3,500
	Julpigoree to Cooch Behar Frontier (58 *miles*)—				
	Maintenance	2,500		2,500	
	Bridges	1,000		1,000	
			3,500		3,500
	Road from Darjeeling to Sevoke (portion between Darjeeling and Teesta Bridge, 18 *miles)*—				
	Maintenance	3,500		3,500	
	Bridges	500		500	
			4,000		4,000
	Calcutta road from Darjeeling to Jore Bungalow (4 *miles*)—				
	Maintenance	750		750	
	Bridges	250		250	
			1,000		1,000
	Short cuts on New Cart Road to Darjeeling (6 *miles*)—				
	Maintenance	1,000		1,000	
			1,000		1,000
	Carried over ...	...	8,01,875	...	7,52,055

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET-ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL SERVICES IN BENGAL FOR THE YEAR 1879-80—*continued.*

Head of Classification.	Items.	Estimate, 1879-80.		Estimate, 1878-79.	
		Amount.	Total.	Amount.	Total.
	Communications—*continued.*	Rs.	Rs.	Rs.	Rs.
	Brought forward ...	...	8,01,875	...	7,52,055
	Darjeeling Frontier Roads.				
Raised and bridged and unmetalled roads—*concluded.*	*Maintenance of the undermentioned roads in the Darjeeling District recently transferred to Provincial Services—*				
	Road from the Teesta Bridge to the Sikkim boundary at the Rishot river, being 23 miles .	1,100		1,100	
	Road from Rishi to Jeyleh, being 40 miles	2,000		2,000	
	Thibet Road near Dumsong *vid* Laba to Julpigoree boundary at Bullabari, being 30 miles	1,500		1,500	
	North Nepal Road from end of Goompahar road to Phillooot, being 37 miles	1,800		1,800	
			6,400		6,400
Boat bridges and ferries.	To maintenance of ferries on Orissa Trunk Road in Orissa circle ..	4,033		. .	
	To maintenance of ferry boats on Orissa Trunk Road in Burdwan Division .	1,500		2,500	
	Repairs to Government boat at Choora Madaree Ferry on Atcheepore and Budge-Budge portion of the Orissa Trunk Road...	600		50	
			6,133		2,550
	To maintenance of ferry boat on Midnapore and Raneegunge Road . .	500		500	
			500		500
	To maintenance of Burrakur Ferry on the road from Girhidi to Grand Trunk Road ..	200		200	
			200		200
	To maintenance of Damoodah Ferry at Ramgurh on Hazareebagh and Ranchee Road .	200		200	
			200		200
	To maintenance of Gyghatta boat bridge on Calcutta and Jessore Road	1,000		1,000	
			1,000		1,000
	To maintenance of Bhoorbhoora Ferry on Chittagong Trunk Road	1,100		...	
			1,100		...
	To maintenance and establishment of Dingraghat Ferry over the Mahanuddy river on Ganges and Darjeeling Road .	5,000		7,000	
	To maintenance of Steamer Ghât Road and Brandy Ferry at Caragolah	1,200		...	
			6,200		7,000
	To maintenance of passages on unbridged rivers on the Grand Trunk Road—				
	Sone Ferry and causeway ...	12,000		7,000	
	Botana Ferry .	700		700	
	Leelajan do. .	300		300	
	To maintenance of ferry boats on Grand Trunk Road at Phulta Ghât ...	500		250	
			13,500		8,250
	Carried over ...	...	8,37,108	...	7,78,155

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET-ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDE RPROVINCIAL SERVICES IN BENGAL FOR THE YEAR 1879-80—*continued.*

Head of Classification.	Items.	Estimate, 1879-80. Amount.	Estimate, 1879-80. Total.	Estimate, 1878-79. Amount.	Estimate, 1878-79. Total.
	Communications—*continued.*	Rs.	Rs.	Rs.	Rs.
	Brought forward ...	...	8,37,108	...	7,78,155
River improvements.	*Matabhanga River*—				
	River work	2,000			
	Sounding channels	500		300	
	Removing wrecks	500		100	
			3,000		400
	Jellinghee and Bhyrub Rivers—				
	Head works	5,000		5,000	
	Channel works	12,000		12,000	
	Removing wrecks	500		...	
	Sounding channels	1,300		1,000	
	Maintaining toll-stations and bungalows on all the rivers	200		200	
			19,000		18,200
	Bhagiruthee River—				
	Head works	8,000		10,000	
	Channel works	28,000		30,000	
	Sounding channels	6,000		6,000	
			42,000		46,000
Navigable Canals.	*Calcutta new canals* (17 *miles*)—				
	Maintaining channels and banks (17 miles)	4,000		6,000	
	Maintaining tow-path (8 miles) ...	3,000		2,000	
	Maintaining rustic bridges (10) ...	1,000		1,000	
	Working two steam-dredgers ...	40,000		30,000	
			48,000		42,000
	Maintaining roads on ditto (12 *miles*)—				
	Collecting metal	15,000		15,000	
	Spreading new coating	4,000		4,000	
	Maintenance	3,000		3,000	
	Maintaining bridges (9) ...	7,500		7,500	
	Ditto toll-offices and bungalows (8)...	2,000		2,000	
			31,500		31,500
	Tolly's Nullah (18 *miles*)—				
	Maintaining channel and banks (18 miles)	3,000		4,000	
	Ditto bridges (7)	6,000		6,000	
	Ditto toll-offices and bungalows (3)	250		250	
			9,250		10,250
	Eastern Canals—				
	Kantatollah to Soorkholly (82 *miles*)—				
	Maintaining channel and banks (82 miles)	1,500		2,000	
	Ditto tow-path (82 miles) ...	7,000		6,500	
	Ditto rustic bridges (268) ...	8,000		8,000	
	Ditto bungalows (2) ...	450		300	
			16,950		16,800
	Carried over ...	...	10,06,808	...	9,43,305

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET-ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL SERVICES IN BENGAL FOR THE YEAR 1879-80—*continued.*

Head of Classification.	Items.	Estimate, 1879-80. Amount.	Estimate, 1879-80. Total.	Estimate, 1878-79. Amount.	Estimate, 1878-79. Total.
	Communications—*continued.*	Rs.	Rs	Rs.	Rs.
	Brought forward ...	.....	10,06,808	.....	9,43,305
Navigable Canals—*concluded.*	*Eastern Canals*—continued.				
	Soorkholly to Burrisal (103 *miles*)—				
	Maintaining channel and banks (103 miles)	1,500		1,050	
	Ditto tow-path (52 miles) ...	4,500		4,000	
	Ditto rustic bridges (202) ...	4,000		4,500	
	Ditto bungalows (2) ...	350		450	
			10,350		10,000
	New boat route to Multah River (56 *miles*)—				
	Maintaining channel and banks (56 miles)	1,000		1,000	
			1,000		1,000
	Steamer route—				
	Clearing channel	3,000		2,000	
			3,000		2,000
Accommodation for travellers.	To maintenance of staging-bungalows on the Grand Trunk Road at—				
	Rs.				
	Topchanchy—				
	Establishment			72	
	Repairs			134	
					206
	Doomree—				
	Establishment ... 108			108	
	Repairs 150			106	
		258			214
	Bogodhur—				
	Establishment ... 108			108	
	Repairs 150			106	
		258			214
	Burhee—				
	Establishment			108	
	Repairs			106	
		...			214
	Mohuneea, Sasseram, and Dehree—				
	Establishment ... 324			324	
	Repairs 1,476			319	
		1,800			643
	Sherghotty—				
	Establishment ... 72			72	
	Repairs 528			59	
		600			131
	Baroon—				
	Establishment ... 72			72	
	Repairs 528			58	
		600			130
			3,516		1,752
	Carried over ...	.....	10,24,674	.....	9,58,057

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET-ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL SERVICES IN BENGAL FOR THE YEAR 1879-80—*continued.*

Head of Classification.	Items.	Estimate, 1879-80. Amount.	Estimate, 1879-80. Total.	Estimate, 1878-79. Amount.	Estimate, 1878-79. Total.
	Communications—*continued.*	Rs.	Rs.	Rs.	Rs.
	Brought forward ...	.....	10,24,674	.....	9,58,057
Accommodation for travellers—*continued.*	To maintenance of staging-bungalows on the Patna and Gya Road at—				
	Rs.				
	Jehanabad—				
	Establishment ... 72			72	
	Repairs 400			59	
		472			131
	Newanadowa*—				
	Establishment			72	
	Repairs			58	
		.....			130
	Gya—				
	Establishment ... 84			84	
	Repairs 416			50	
		500			134
			972		395
	On Burhee to Hazareebagh Road at Hazareebagh—				
	Rs.				
	Establishment . 114			114	
	Repairs 150			139	
		264			253
			264		253
	On Girhidi and Doomree Road at Girhidi—				
	Rs.				
	Establishment ... 180			180	
	Repairs 150			129	
		330			309
			330		309
	On Burrakur and Purulia Road at Burrakur (Sanitarium)—				
	Rs.				
	Establishment ... 264			264	
	Repairs 1,000			1,736	
		1,264			2,000
			1,264		2,000
	On Orissa Trunk Road at—				
	Ooloobaria—				
	Establishment ... 120			120	
	Repairs 250			280	
		370			800
	Midnapore—				
	Establishment ... 108			108	
	Repairs 200			69	
		308			177
	Jellasore—				
	Establishment ... 108			108	
	Repairs 92			69	
		200			177
	Barripore—				
	Establishment ... 108			108	
	Repairs 92			69	
		200			177
	Balasore—				
	Establishment ... 108			108	
	Repairs 92			69	
		200			177
	Carried over ...	1,278	10,27,504	1,508	9,61,014

* Transferred to Gya State Railway.

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET-ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL SERVICES IN BENGAL FOR THE YEAR 1879-80—*continued.*

Head of Classification.	Items.		Estimate, 1879-80. Amount.	Estimate, 1879-80. Total.	Estimate, 1878-79. Amount.	Estimate, 1878-79. Total.
	Communications—*continued.*		Rs.	Rs.	Rs.	Rs.
	Brought forward ...		1,278	10,27,504	1,508	9,61,014
Accommodation for travellers—*continued.*	To maintenance of staging-bungalows on the Orissa Trunk Road—*continued.*	Rs.				
	At Cuttack—					
	Establishment	96			96	
	Repairs	400			115	
			496			211
				1,774		1,719
	On Cuttack and Pooree Road at—					
	Pooree—	Rs.				
	Establishment	144			144	
	Repairs	206			42	
			350			186
				350		186
	On the Ganges and Darjeeling Road at—					
		Rs.				
	Caragolah—					
	Establishment	156			156	
	Repairs	...			1,000	
			156			1,156
	Purneah—					
	Establishment	156			156	
	Repairs	...			150	
			156			306
	Dingraghat—					
	Establishment	156			156	
	Repairs	...			150	
			156			306
	Kissengunge—					
	Establishment	156			156	
	Repairs	...			150	
			156			306
	Titalyah—					
	Establishment	192			192	
	Repairs	...			156	
			192			348
	Silligoree—					
	Establishment	372			372	
	Repairs	...			1,500	
			372			1,872
				1,188		4,294
	On the Darjeeling Hill Cart Road at—					
	* Kurseong—					
	Establishment	216			216	
	Repairs	...			1,034	
			216			1,250
	Choonbatty—					
	Establishment	228			228	
	Repairs	...			204	
			228			432
	Carried over ...		444	10,30,816	1,682	9,67,213

* These bungalows are made over to Mr. Roberts. Provision is made for establishment in case resumption may be necessary.

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET-ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL SERVICES IN BENGAL FOR THE YEAR 1879-80—*continued.*

Head of Classification.	Items.	Estimate, 1879-80. Amount.	Estimate, 1879-80. Total.	Estimate, 1878-79. Amount.	Estimate, 1878-79. Total.
	Communications—*concluded.*	Rs.	Rs.	Rs.	Rs.
Accommodation for travellers—*concluded.*	Brought forward ...	444	10,30,816	1,682	9,67,213
	To maintenance of staging bungalows on the Darjeeling Hill Cart Road—*concluded.*				
	At Punchkeela*— Rs.				
	Establishment			228	
	Repairs			204	
		...		432	
			444		2,114
	On the Calcutta and Jessore Road at—				
	Bongong— Rs.				
	Establishment 96			96	
	Repairs 154			2,904	
		250		3,000	
	Jessore—				
	Establishment 108			108	
	Repairs 92			69	
		200		177	
			450		3,177
	On Parisnath Hill Road at—				
	Parisnath Hill—				
	Establishment 120			120	
	Repairs 250			210	
		370		330	
			370		330
	On the Chittagong Trunk Road at—				
	Chittagong—				
	Establishment 140			144	
	Repairs 400			42	
		540		186	
	Flagstaff Hill (Sanitarium at Juldea)—				
	Establishment 60			156	
	Repairs 40			33	
		100		189	
	Daoodkandy—				
	Establishment 128			..	
	Repairs 200			...	
		328		...	
			968		375
	On the Titalya to Julpigoree Road at—				
	Julpigoree— Rs.				
	Establishment			216	
	Repairs			...	
		...		216	
			.....		216
	To maintenance of the undermentioned Staging-bungalows at—				
	Muddapore—				
	Establishment 216			216	
	Repairs			9	
		216		225	
			216		225
	Bhagulpore—				
	Establishment 120			120	
	Repairs			140	
		120		260	
			120		260
	Dacca—				
	Establishment 312			312	
	Rent 1,800			1,800	
	Repairs 66			66	
		2,178		2,178	
			2,178		2,178
	Total Communications ...	.....	10,35,562	...	9,76,088

* Ordered to be dismantled.

GOVERNMENT OF BENGAL.

PART II—*concluded.*

DETAIL OF BUDGET-ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL SERVICES IN BENGAL FOR THE YEAR 1879-80—*concluded.*

Head of Classification.	Division.	Locality and Particulars.	Estimate, 1879-80.			Estimate, 1878-79.		Quadrennial repairs when last executed.
			Ordinary.	Quadrennial.	Total.	Amount.	Total.	
		Miscellaneous Public Improvements.	Rs.	Rs.	Rs.	Rs.	Rs.	
Harbours and Navigation.	Presidency	Repairs to Neelah obelisk	...	...		...		1878-79.
		Ditto to Cantaberiah ditto	...	...		...		
		Ditto to Silver Tree ditto	...	...		...		
		Ditto to Culpee ditto	...	...		...		
		Ditto to Rungafulla ditto	...	...		...		
					...		...	
	Burdwan..	River marks and obelisks in River Hooghly.	...	...		...		
		Repairs to Bellary Tower on Ditto.	...	...		...		
		Ditto to Juggerooly obelisk on Ditto.	...	...		...		
		Ditto to Hogg River obelisk on Ditto.	...	...		...		
		Ditto to Hope River obelisk on Ditto.	...	...		...		
		Ditto to Dhoja Tower ...	...	...		...		
					...		...	
	Orissa ...	Repairs to Hookeetolla porters and Customs buildings.	...	...		...		
					...		...	
		Ordinary repairs to harbours and navigation works in the—						
		Western Circle ...	500	...		500		
		Northern „ ...	2,000	...		2,000		
		North-Eastern „ ...	...	...		800		
		Orissa ...	1,500	...		.....		
					4,000		3,300	
Mines ...	Patna ...	Ordinary repairs to mines in North-Western Circle.	25	...		25		
					25		25	
Miscellaneous	3rd Calcutta	Maintaining Eden Gardens, Maidan conservancy, and planting and maintaining trees on the Maidan, &c.	20,000	...		18,000		
					20,000		18,000	
		Total Mis. Pub. Impts ...	...	...	24,025	.....	21,325	

PROVINCIAL SERVICES
PUBLIC WORKS BUDGET-ESTIMATE.

GOVERNMENT

ABSTRACT OF PART II OF PRO

CIVIL

Divisions.	Land Revenue Buildings.		Excise Buildings.	Stamps.	Customs Buildings.	Administration.			Monuments and Antiquities.	Law and Justice.			Eccle
	Court-houses, Treasury and Record-rooms.	Circuit-houses.				Residence for Local Government.	Secretariat Offices.	Board of Revenue Buildings.		High Court Buildings.	Small Cause Court Buildings.	District (Sub-divisional) Court Buildings.	Lord Bishop's Palace.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1st Calcutta Division	.....	...	...	3,000	...	...	...	...	...	...	...	...	...
3rd " "	.....	...	...	...	...	10,000	6,000	...	...	...	...	...	6,000
Circular and Eastern Canals Division	.....	...	...	...	...	...	...	...	...	...	...	...	...
Grant for ordinary repairs in Presidency Circle	400	...	300	1,000	2,000	1,000	2,600	200	...	5,000	500	500	500
Total for Presidency Circle	400	...	300	4,000	2,000	11,000	8,600	200	...	5,000	500	500	6,500
Burdwan Division	9,000	1,500	...	...	...	...	...	...	...	...	...	5,000	...
Hazareebagh "	1,000	2,000	...	...	...	...	...	...	...	...	...	500	...
Grant for ordinary repairs in Western Circle	2,000	500	200	...	...	...	...	...	...	...	...	500	...
Total for Western Circle	12,000	4,000	200	...	...	...	...	...	...	...	..	6,000	...
Orissa Works	6,600	2,400	1,200	...	...	...	...	...	...	...	...	...	...
Grant for ordinary repairs for Orissa works	1,000	200	200	...	...	...	...	...	...	...	...	1,850	...
Total for Orissa Works...	7,600	2,600	1,400	...	...	...	..	...	...		...	1 850	...
Presidency Division ...	.....	1,200	100	...	...	...	...	...	...	...	...	4,200	...
Nuddea Rivers " ...	.....	...	...	...	...	...	...	...	...	...	...	...	...
Dacca " ...	6,000	250	1,000	...	...	...	...	...	...	...	...	...	...
Chittagong " ...	3,500	1,000	...	...	1,000	...	...	...	...	...	...	...	...
Grant for ordinary repairs in North-Eastern Circle ...	2,000	500	200	...	...	...	...	...	...	...	...	500	...
Total for North-Eastern Circle	11,500	2,950	1,300	...	1,000	...	...	...	...	...	...	4,700	...
Dinagepore Division	5,000	2,400	...	...	...	...	...	...	...	...	...	...	...
Darjeeling "	.....	...	...	...	...	1,000	6,000	...	...	...	...	...	...
Bhagulpore "	.....	1,000	...	...	...	...	...	...	...	...	...	...	...
Ganges and Darjeeling Road Division	1,000	...	...	...	...	...	...	...	...	...	...	...	...
Grant for ordinary repairs in Northern Circle	2,000	500	200	...	...	2,000	1,000	...	...	...	...	500	...
Total for Northern Circle	8,000	3,900	200	...	...	3,000	7,000	...	...	...	...	500	...
Patna Division	.....	...	...	...	...	...	...	...	...	...	...	...	...
Mozufferpore "	4,000	800	400	...	...	...	...	...	...	...	...	700	...
Grant for ordinary repairs in North-Western Circle ...	2,000	500	200	...	...	...	...	...	...	...	...	500	...
Total for North-Western Circle	6,000	1,300	600	...	...	...	...	...	...	...	...	1,200	...
Grand Total ...	45,500	14,750	4,000	4,000	3,000	14,000	15,600	200	...	5,000	500	14,750	6,500

* This includes also the ordinary

OF BENGAL.

VINCIAL BUDGET FOR 1879-80.

BUILDINGS.

SIASTICAL.		JAILS.						MEDICAL.								
Churches.	Burial-grounds.	Central Jails.	District Jails.	Lock-ups.	Police.	Registration.	Government Colleges and Schools.	Hospitals and Dispensaries.	Lock-hospitals.	Medical Colleges and Schools.	Lunatic Asylums.	Miscellaneous or General.	Public Works Buildings.	Total for 1879-80.	Total for 1878-79.	REMARKS
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
7,000	...	...	...	...	7,000	...	5,000	17,000	3,000	...	...	...	...	42,000	38,000	
2,000	5,000	...	5,000	...	...	...	...	8,000	...	...	1,500	...	...	43,500	26,100	
...	...	...	...	...	700	...	...	...	...	...	...	...	...	700	.....	
2,000	700	...	3,000	300	200	.	3,000	5,000	100	6,500	1,400	4,700	200	41,100	49,200	
11,000	5,700	...	8,000	300	7,900	...	8,000	30,000	3,100	6,500	2,900	4,700	200	1,27,300	1,13,300	
1,800	850	...	2,800	1,200	200	...	7,000	...	...	...	...	1,000	...	30,350	19,250	
...	200	10,000	800	500	500	...	...	...	..	...	...	...	...	15,500	3,950	
400	200	2,000	1,000	500	200	200	500	150	...	..	1,000	200	200	9,750	*21,380	
2,200	1,250	12,000	4,600	2,200	900	200	7,500	150	...	...	1,000	1,200	200	55,600	44,580	
200	150	...	5,400	200	1,000	...	250	3,700	...	...	650	...	...	21,750	.....	
300	100	...	...	250	400	.	1,000	500	...	..	...	...	100	5,900	.....	
500	250	...	5,400	450	1,400	...	1,250	4,200	..	...	650	...	100	27,650	... ..	
...	200	...	3,000	2,100	...	150	...	...	...	...	...	350	...	11,300	8,850	
...	...	...	3,600	...	...	...	...	...	...	...	2,000		...	5,600	9,100	
500	50	...	1,000	...	...	200	3,300	...	...	...	...	...	...	12,300	18,350	
1,000	200	...	3,000	...	...	...	800	...	...	...	...	...	...	10,500	.....	
200	200	...	1,000	500	200	100	500	...	...	300	300	200	500	7,200	22,850	
1,700	650	...	11,600	2,600	200	450	4,600	.	..	300	2,300	550	500	46,900	59,150	
...	200	3,000	...	...	1,600	...	2,000	...	...	...	...	...	..	14,200	6,400	
...	...	...	1,500	...	...	...	...	...	...	...	...	...	600	9,100	4,900	
...	...	...	...	...	2,000	...	1,000	...	...	...	...	...	...	4,000	6,200	
...	...	...	...	...	...	...	...	...	...	...	...	...	...	1,000	6,800	
300	200	...	1,000	500	200	...	500	100	...	...	...	150	100	9,250	16,282	
300	400	3,000	2,500	500	3,800	...	3,500	100	...	...	...	150	700	37,550	40,582	
700	150	...	...	200	...	...	...	2,500	...	8,000	...	2,000	100	13,650	6,750	
...	100	...	3,000	200	...	...	800	600	...	...	...	...	...	10,600	3,600	
200	200	...	1,000	500	200	100	500	100	..	...	300	900	300	7,500	14,955	
900	450	...	4,000	900	200	100	1,300	3,200	...	8,000	300	2,900	400	31,750	25,305	
16,600	8,700	15,000	36,100	6,950	14,400	750	26,150	37,650	3,100	14,800	7,150	9,500	2,100	3,26,750	2,82,917	

repairs of Orissa Works.

GOVERNMENT

ABSTRACT OF PART II OF PROVIN

Name of Road.	Description of Road.	Length in miles.	Total of proposed expenditure in the year.	Average outlay per mile.
Metalled and Bridged Roads.		Rs.	Rs.	Rs.
Grand Trunk Road	Metalled ...	387	1,52,105	393
Midnapore to Raneegunge	Ditto	97	24,070	238
Burrakur to Purulia	Ditto	46	10,450	227
Girhidi to Doomree	Ditto ...	26½	7 700	291
Burhee to Hazareebagh	Ditto ...	22½	5,250	233
Hazareebagh to Bandkatta	Ditto ...	37	4,800	129
Ditto to Bogodhur	Ditto ...	32	6,750	211
Orissa Trunk Road	Ditto ...	321½	1,49,650	465
Cuttack to Pooree	Ditto ...	52	22,600	435
Calcutta Roads	Ditto ..	12	68,000	5,666
Ditto Strand Road	Ditto ..	1¾	19,000	10,857
Ditto to Diamond Harbour	Ditto ...	27½	33,900	1,233
Cossipore to Dum-Dum	Ditto ...	3	1,900	633
Calcutta to Jessore	Ditto (with the exception of a few miles)	74	55,850	755
Dinapore to Railway Station ...	Metalled	3½	1,250	357
Ditto to Bankipore	Ditto	6½	5,000	769
Ganges and Darjeeling Road	Ditto ...	124	60,300	486
Silligooree Station Road	Ditto ...	.....	500	...
Darjeeling Hill Cart Road	Ditto	49	1,10,200	2,249
			7,39,275	
Raised, Bridged and Unmetalled Roads.				
Short Cart Road (part of Hill Cart Road) ...	Unmetalled ...	6	1,000	166
Titalya to Cooch Behar	Ditto . .	85	12,500	147
Darjeeling to Sevoke	Ditto ...	36	4,000	111
Ditto Jore Bungalow ...	Ditto ...	4	1,000	250
Ditto Frontier Roads	Ditto ...	130	6,400	49
Chittagong Trunk Road	Ditto ..	122	9,300	76
Cuttack and Sonepore Road	Ditto ...	130	18,600	143
Ditto to Sumbulpore Road	Ditto ...	110	4,500	41
Ranchee and Ramghur Road ...	Ditto	28½	4,550	160
Ditto to Purulia	Ditto ...	71	5,900	83
Madhuban Branch Road	Ditto ...	3	150	50
Parisnath Hill Road	Ditto	6¾	500	74
Lake Road at Hazareebagh	Ditto ...	6	600	100
			69,000	
Boats, Bridges and Ferries.				
On Orissa Trunk Road	.....	..	6,138	...
„ Midnapore and Raneegunge Road	.....	...	500	...
„ Girhidi to Grand Trunk Road ...	.....	...	200	...
„ Hazareebagh to Ranchi Road	... ..	...	200	..
„ Calcutta and Jessore Road	.....	.	1,000	...
„ Ganges and Darjeeling Road	... ..	...	6,200	...
„ Grand Trunk Road	.. ...		13,500	...
„ Chittagong Trunk Road	... ..	...	1,100	...
			28,833	
River Improvements.				
Matabhanga River	.....	...	3,000	...
Jellinghee and Bhyrab rivers	.. ...	...	19,000	...
Bhagiruthee River	... ..	...	42,000	...
			64,000	
Carried over ...		..	9,01,108	...

OF BENGAL.

CIAL BUDGET FOR 1879-80.

Distribution of Grants for Repairs to Roads by Commissionerships.								
Burdwan.	Presidency.	Rajshahye and Cooch Behar.	Dacca.	Chittagong.	Patna.	Bhagulpore.	Orissa.	Chota Nagpore.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
60,550	19,000	...	...	...	45,455	...	...	27,100
24,070	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	10,450
...	...	...	...	...	..	...	...	7,700
...	...	...	...	...	...	...	...	5,250
...	...	...	...	...	...	...	...	4,800
...	...	...	...	...	...	...	...	6,750
40,000	10,000	...	...	.	...	...	99,650	...
...	...	...	...	...	...	...	22,600	...
...	68,000	...	...	...	...	...	...	...
...	19,000	...	...	...	...	...	...	...
...	33,900	...	...	...	...	...	...	...
...	1,900	..	...	...	. .	...	...	...
...	55,850	...	...	...	...	...	...	...
...	...	...	...	...	1,250	...	...	...
...	...	...	...	...	5,000	...	...	...
...	...	...	...	...	...	60,300	...	...
...	...	...	...	...	...	500	...	...
...	...	1,10,200	...	...	...	...	...	...
...	...	1,000	...	...	...	...	...	...
...	...	12,500	...	...	...	...	...	...
...	...	4,000	..	...	...	...	...	...
...	...	1,000	...	...	...	...	...	...
...	...	6,400	...	...	...	...	...	...
...	...	...	3,800	5,500	...	...	...	...
...	...	...	...	. .	...	...	18,600	...
...	...	...	...	...	...	...	4,500	...
...	...	...	...	...	...	...	...	4.550
...	...	...	...	...	...	...	...	5,900
...	...	...	...	...	...	...	...	150
...	..	...	...	...	...	...	...	500
...	...	...	...	...	...	...	...	600
1,500	600	...	...	...	...	...	4,033	...
500	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	200
...	...	...	.		...	...	...	200
...	1,000	...	...	...	...	...	...	...
...	...	...	...	...	...	6,200	...	...
500	...	...	...	...	13,000	...	...	...
...	...	...	..	1,100	...	...	...	...
...	3,000	...	...	...	...	...	...	...
...	19,000	...	...	...	...	...	...	...
...	42,000	...	...	...	...	...	...	...
1,27,120	2,73,250	1,35,100	3,800	6,600	64,705	67,000	1,49,383	74,150

GOVERNMENT

ABSTRACT OF PART II OF PROVIN

Name of Road.	Description of Road.	Length in miles.	Total of proposed expenditure in the year.	Average outlay per mile.
		Rs.	Rs.	Rs.
Brought forward ...	.....	...	9,01,108	...
Navigable Canals.				
Calcutta New Canal	.....	17	48 000	2,824
Canal Roads	Metalled ...	12	31,500	2,625
Tolly's Nullah	.....	18	9 250	514
Eastern Canals	.....	185	27,300	153
New Boat-route to Mutla River	.....	56	1,000	18
Steamer-route	.....	...	3,000	..
			1,20,050	
Accommodation for Travellers.				
On Grand Trunk Road	.....	...	3,516	...
„ Patna and Gya Road	.....	...	972	...
„ Burhee to Hazareebagh	.....	...	264	...
„ Girhidi and Doomree Road	... ..	...	330	...
„ Burrakur and Purulia Road	... ..	...	1,264	...
„ Orissa Trunk Road	.....	...	1,774	...
„ Cuttack and Pooree Road	.....	...	350	...
„ Ganges and Darjeeling Road .	.... .	..	1,188	...
„ Darjeeling Hill Cart Road	.....	...	444	...
„ Calcutta and Jessore Road .	... ..	...	450	...
„ Parisnath Hill Road ...	... .	...	370	...
„ Chittagong Trunk Road	.....		968	...
„ Titalya to Julpigoree Road	.....	...	.....	...
At Muddapore ...	.....	...	216	...
„ Bhagulpore	...		120	..
„ Dacca	.....	...	2,178	...
			14,404	
Total Communications	...	...	10,35,562	...

OF BENGAL.

CIAL BUDGET FOR 1879-80—continued.

Distribution of Grant for Repairs to Roads by Commissionerships.								
Burdwan.	Presidency.	Rajshahye and Cooch Behar.	Dacca.	Chittagong.	Patna.	Bhagulpore.	Orissa.	Chota Nagpore.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1,27,120	2,73,250	1,35,100	3,800	6,600	64,705	67,000	1,49,383	74,150
...	48,000	...	...	...	...	...	...	...
...	31,500	...	...	...	...	...	...	...
...	9,250	...	...	...	...	...	...	...
...	23,000	...	4,300	...	...	...	...	...
...	1,000	...	...	...	...	...	...	...
...	3,000	...	...	...	...	...	...	...
...	...	...	...	...	3,000	...	...	516
...	...	...	...	...	972	...	...	...
...	...	...	...	...	...	...	...	264
...	...	...	...	...	...	...	...	330
1,264	...	...	...	...	...	...	...	...
678	...	...	...	...	...	...	1,096	...
...	...	...	...	...	...	...	350	...
...	...	...	...	...	...	1,188	...	...
...	...	444	...	...	...	...	...	...
...	450	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	370
...	...	...	...	968	...	...	...	...
...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	216	...	...
...	...	...	...	...	...	120	...	...
...	...	...	2,178	...	...	...	...	...
1,29,062	3,89,450	1,35,544	10,278	7,568	68,677	68,524	1,50,829	75,630

GOVERNMENT OF BENGAL.

PART III.

DETAILS OF THE BUDGET-ESTIMATE FOR ESTABLISHMENTS UNDER PROVINCIAL SERVICES IN BENGAL FOR THE YEAR 1879-80.

Number.		Particulars.	Salary of Office.	Estimate, 1879-80.			Estimate 1878-79.
1878-79.	1879-80.			Per mensem.	Per annum.	Total.	Charges, per annum.
		GENERAL DEPARTMENT.	Rs.	Rs.	Rs.	Rs.	Rs.
		DIRECTION.					
		Chief Engineer.					
1	1	Chief Engineer, 1st class	2,500	2,500	...		
...	...	Military allowances as a Colonel of the Royal Engineers	...	305	...		
1	1		...	2,805	33,660		33,660
1	...	Assistant to Chief Engineer, Executive Engineer, 1st grade	...	...	...		
...	2	Ditto ditto ditto, 2nd grade ...	800	1,600	...		
1	...	Ditto ditto ditto, 4th do. ...	...	...	...		
...	...	Presidency Allowances	100	200	...		
...	...	Ditto House-rent	45	90	...		
2	2			1,890	22,680		20,280
34	34	Clerks, from Rs. 30 to Rs. 600 ...	...	4,445	53,340		52,380
7	7	Draftsman, from „ 30 to „ 85 ...	...	475	5,700		5,700
17	17	Duftries, Peons, and other servants ...	...	148	1,776		1,776
58	58						
		Temporary Office Establishment	...	...	3,500		3,500
		Deputation Allowances, &c., of Clerks proceeding on tour with Lieutenant-Governor ...	...	...	3,000		3,000
		Total Salaries	...	...	.	1,23,656	1,20,296
		Travelling Allowances	...	...	2,000		2,500
		Contingencies	...	...	5,000		5,000
		Postage	...	...	1,344		1,504
						8,344	
		Total Chief Engineer ...	...	...	...	1,32,000	1,29,300
Number.							
1878-79.	1879-80.						
		Superintending Engineers.					
2	2	Superintending Engineers, 1st grade ..	1,600	3,200	...		
2	2	Ditto ditto, 2nd „ ...	1,350	2,700	...		
1	1	Ditto ditto, 3rd „ ...	1,100	1,100	...		
...	...	Difference between new consolidated salary and maximum salary of a Colonel and Major of Royal Engineers	...	490	...		
5	5			7,490	89,880		86,220
		Carried over ...	....	...	89,880		86,220
		Carried over ...	...	...	...	1,32,000	1,29,300

GOVERNMENT OF BENGAL.

PART III—*continued.*

DETALS OF THE BUDGET-ESTIMATE FOR ESTABLISHMENTS UNDER PROVINCIAL SERVICES IN BENGAL FOR THE YEAR 1879-80—*continued.*

Number. 1878-79.	Number. 1879-80.	Particulars.	Salary of Office.	Estimate, 1879-80. Per mensem.	Per annum.	Total.	Estimate 1878-79. Charges, per annum.
		Direction—*continued.*	Rs.	Rs.	Rs.	Rs.	Rs.
		Brought forward ...	...	...	...	1,32,000	1,29,300
		Superintending Engineers—continued.					
		Brought forward ...	...	...	89,880	...	86,220
29	29	Clerks, from Rs. 30 to Rs. 240 ...	...	2,460	29,520		29,160
5	5	Draftsmen	...	320	3,840		3,648
20	20	Duftries, Peons, and other servants ...	...	141	1,692		1,692
		Darjeeling Allowances	...	112	1,344		1,140
						1,26,276	
54	54						1,21,860
		Temporary Office Establishment	...	...	200		
		Presidency House-rent for three Superintending Engineers	60	180	2,160		
						2,360	2,660
		Total Salaries	...	...	...	1,28,636	1,24,520
		Travelling Allowances	...	...	8,000		8,000
		Office Expenses and Contingencies	...	...	2,000		2,000
		Postage	...	...	2,364		2,480
						12,364	
		Total Superintending Engineers ...	...	...	...	1,41,000	1,37,000
		Total Direction ...	...	...	...	2,73,000	2,66,300
		Construction.					
		Engineer Establishment.					
3	5	Executive Engineers, 1st grade ...	950	4,750			
8	5	Ditto ditto, 2nd „ ...	800	4,000			
6	5	Ditto ditto, 3rd „ ...	650	3,250			
5	6	Ditto ditto, 4th „ ...	550	3,300			
22	21			15,300	1,83,600		1,90,800
9	10	Assistant Engineers, 1st grade ...	450	4,500			
6	6	Ditto ditto, 2nd „ ...	350	2,100			
7	8	Ditto ditto, 3rd „ ...	250	2,000			
4	1	Apprentice Engineers	100	100			
26	25			8,700			
					1,04,400		99,600
		Difference between consolidated salary and maximum salary of a Colonel and a Captain of Staff Corps ...	...	400	4,800		900
		Temporary Engineer Establishment ...	...	...	16,000		20,000
		Carried over ...	...	...	...	3,08,800	3,11,300

GOVERNMENT OF BENGAL.

PART III—*continued.*

DETAIL OF THE BUDGET-ESTIMATE FOR ESTABLISHMENTS UNDER PROVINCIAL SERVICES IN BENGAL FOR THE YEAR 1879-80—*continued.*

Number. 1878-79.	Number. 1879-80.	Particulars.	Salary of Office.	Estimate, 1879-80. Per mensem.	Per annum.	Total.	Estimate 1878-79. Charges, per annum.
		Construction—*continued.*	Rs.	Rs.	Rs.	Rs.	Rs.
		Brought forward ...	...	...	...	3,08,800	3,11,300
		Upper Subordinate Establishment.					
5	5	Sub-Engineers, 1st grade ...	400	2,000			
4	4	Ditto, 2nd „ ...	300	1,200			
7	7	Ditto, 3rd „ ...	250	1,750			
10	10	Supervisors, 1st „ ...	200	2,000			
16	16	Ditto, 2nd „ ...	150	2,400			
20	18	Overseers, 1st „ ...	100	1,800			
8	10	Ditto, 2nd „ ...	80	800			
12	8	Ditto, 3rd „ ...	60	480			
82	78			12,430	1,49,160		
		Military allowances of Non-Commisioned Officers	...	100	1,200		
		Sub-Divisional Allowance for 50 Upper Subordinates	30	1,500	18,000		
		Temporary Upper Subordinate Establishment ...			6,000	1,74,360	1,80,320
Number. 1878-79.	Number. 1879-80.	*Lower Subordinate Establishment.*					
60	50	Sub-Overseers, from Rs. 25 to Rs. 70 ..		1,800	21,600		
		Temporary Lower Subordinate Establishment	...	...	500	22,100	29,300
		Petty Establishment.					
		Store-keepers, Native Doctors, Artificers, Guards, and Chaprassies	...	...	6,000		
		Temporary Petty Establishment	...	...	3,000	9,000	10,000
Number. 1878-79.	Number. 1879-80.	*Accountants.*					
	5	Accountants, 3rd grade, from Rs. 160 to Rs. 240	...	1,000			
	11	Accountants, 4th grade, from Rs. 80 to Rs. 150	...	1,200			
				2,200	26,400		31,200
		Temporary Establishment ...	...	...	3,500		
		Office Establishment.					
	70	Clerks, from Rs. 20 to Rs. 80 ...	...	2,725			
	14	Cashiers, on „ 35, Rs. 50 and Rs. 65	...	660			
	17	Draftsmen, on „ 35 and Rs. 50 ...	...	615			
	16	Duftries, on „ 8	...	128			
	33	Peons on Rs. 5 and Rs. 6 ...	...	186			
		Office Servants		60			
				4,374	52,488		55,620
		Carried over ...	...	...	82,388	5,14,260	6,17,740

GOVERNMENT OF BENGAL.

PART III—*continued.*

DETAIL OF THE BUDGET-ESTIMATE FOR ESTABLISHMENTS UNDER PROVINCIAL SERVICES IN BENGAL FOR THE YEAR 1879-80—*continued.*

Number. 1878-79.	Number. 1879-80.	Particulars.	Salary of Office.	Estimate, 1879-80. Per mensem.	Per annum.	Total.	Estimate, 1878-79. Charges per annum.
		Construction—*concluded.*	Rs.	Rs.	Rs.	Rs.	Rs.
		Brought forward ...	...	...	82,388	5,14,260	6,17,740
		Office Establishment—continued.					
		Temporary Office Establishment ...	...	...	1,000	83,388	1,000
		Presidency House-rent to the Engineer and Upper Subordinate Establishment ...	..	...	7,750		
		Ditto allowance to ditto ...	...	...	14,000	21,750	23,000
		Total Salaries ...	...	...		6,19,398	6,41,740
		Travelling Allowances	.	...	75,000		80,000
		Office Expenses and Contingencies	...	...	8,000		8,000
		Postage	...	...	9,902	92,902	9,840
		Total Construction ...	...	...	...	7,12,300	7,39,580
		Toll Collection Establishment.					
		Commission to Toll-collectors and Toll-collecting Darogahs on the circular and Eastern Canals	...	...	48,000		48,000
		Ditto ditto on the Nuddea Rivers	...	...	25,600		25,600
		Toll-collecting Establishment on Provincial Roads	.		500	74,100	500
		Pension	...	...	...		
		Total Toll Collection ...	...	...	...	74,100	74,100
		Total Construction ..	...	...	...	7,86,400	8,13,680
		Accounts.					
1	1	Examiner, 1st class, 1st grade ...	1,600	1,600			
2	2	Deputy Examiners	550	1,100			
1	1	Assistant Ditto	450	450			
4	4			3,150	37,800	...	37,800
3	3	Accountants, 1st grade, from Rs. 350 to Rs. 450	...	1,350			
3	3	Ditto, 2nd grade, from Rs. 250 to Rs. 350	...	915			
6	4	Ditto, 3rd grade, from Rs. 160 to Rs. 240	...	1,000			
12	9	Ditto, 4th grade, from Rs. 80 to Rs. 150	...	1,400			
24	19			4,665	55,980		60,300
31	31	Clerks, from Rs. 30 to Rs 75 ...		1,849	22,188		21,396
		Duftries, Peons, and other servants ...		180	2,160		2,160
		Temporary Establishment	...	...	6,500		4,800
		Presidency House-rent	...	410	4,920		5,040
		Ditto Allowance	...	440	5,280		6,240
		Total Salaries ...	...	...	1,34,828		1,37,736
		Carried over ...	...	...	1,34,828		1,37,736

GOVERNMENT OF BENGAL.

PART III—*continued.*

DETAIL OF THE BUDGET-ESTIMATE FOR ESTABLISHMENTS UNDER PROVINCIAL SERVICES IN BENGAL FOR THE YEAR 1879-80—*concluded.*

Number.		Particulars.	Salary of Office.	Estimate, 1879-80.			Estimate, 1878-79.
1878-79.	1879-80.			Per mensem.	Per annum.	Total.	Charges per annum.
		Account—*continued.*	Rs.	Rs.	Rs.	Rs.	Rs.
		Brought forward ...	...	...	...	1,34,828	1,37,736
		Travelling Allowances	...	...	4,000		4,000
		Contingencies	...	...	3,372		3,464
		Postage	...	...	800	8,172	800
		Total Accounts ...	...	...		1,43,000	1,46,000
		The above to be charged to—					
		Irrigation Branch	...	...	...	68,000	70,000
		Port Blair	...	...	...	1,000	1,000
		State Railway	...	...	...	1,000	...
		Provincial	...	...	...	73,000	75,000
		Total as above ...	...	...	...	1,43,000	1,46,000

GOVERNMENT OF BENGAL.

PART III—*concluded.*

ABSTRACT OF THE PRECEDING CHARGES FOR ESTABLISHMENTS.

		Salaries.	Travelling allowance.	Contingencies.	Total. 1879-80.	Total. 1878-79.
		Rs.	Rs.	Rs.	Rs.	Rs.
Direction		...	...	...	2,73,000	2,66,300
Construction		...	...	...	7,12,300	7,39,580
Toll Collection		...	...	...	74,100	74,100
	Rs.					
Accounts	1,43,000					
Deduct the portion provided in the Irrigation, Railway, and Port Blair Budgets ...	70,000	...	...	...	73,000	75,000
Total ...		...	...	...	11,32,400	11,54,980
Distribution of the above total—						
Imperial Services					78,947	85,171
District Road Committees					10,000	27,800
Nizamat Deposit Fund					18,356	19,176
Deposit Fund for Imperial Museum					...	2,800
Chittagong Port Fund					1,523	9,375
Provincial Services					10,23,574	10,10,658
Total ...					11,32,400	11,54,980

GOVERNMENT OF BENGAL.

PART IV.

DETAIL OF THE BUDGET-ESTIMATE OF TOOLS AND PLANT UNDER PROVINCIAL SERVICES IN BENGAL FOR THE YEAR 1879-80.

Division.	Surveying and Mathematical Instruments.	Machinery.	Tools.	Plant.	Office Furniture.	Camp equipage.	Live-stock.	Repair and carriage.	Total, 1879-80.	Estimate, 1878-79.
Presidency Circle.	Rs	Rs.	Rs.	Rs.	Rs.	Rs	Rs.	Rs.	Rs.	Rs.
1st Calcutta	...	10,000	2,000	...	...	...	...	1,000	13,000	10,300
3rd ditto	200	500	200	500	200	...	...	200	1,800	1,850
Circular and Eastern Canals ...	1,000	25,000	4,000	...	500	...	...	2,000	32,500	36,850
Total Presidency Circle ...	1,200	35,500	6,200	500	700	...	...	3,200	47,300	49,000
North-Eastern Circle.										
Presidency	...	...	500	...	100	..	.	200	800	1,300
Nuddea Rivers	150	...	100	..	50	...	...	100	400	400
Dacca	500	500	500	250	150	...	500	350	2,750	2,100
Chittagong	90	...	200	450	50	...	...	200	990	890
Total North-Eastern Circle ...	740	500	1,300	700	350	...	500	850	4,940	4,690
Northern Circle.										
Dinagepore	...	...	500	1,000	300	...	...	500	2,300	400
Darjeeling	...	...	3,000	..	400	...		700	4,100	3,900
Bhagulpore	...	...	300	...	...	...	...	300	600	600
Ganges and Darjeeling Road ..	...	...	500	500	100	...	...	300	1,400	1,300
Total Northern Circle ...	...	...	4,300	1,500	800	...	...	1,800	8,400	6,200
North-Western Circle.										
Patna	700	...	1,100	500	150	..	...	900	3,350	2,850
Mozufferpore	50	200	300	100	50	...	...	100	800	750
Total North-Western Circle ...	750	200	1,400	600	200	...	...	1,000	4,150	3,600
Western Circle.										
Burdwan	100	...	1,400	...	150	...	...	100	1,750	1,750
Hazaribagh	100	...	1,500	..	...	...	...	800	2,400	1,400
Total Western Circle ...	200	.	2,900	...	150	...	...	900	4,150	3,150
Orissa Works.										
Orissa	500	...	3,500	...	200	300	...	600	5,100	1,600
Total Orissa Works ...	500	...	3,500	...	200	300	...	600	5,100	1,600
Grand Total ...	3,390	36,200	19,600	3,300	2,400	300	500	8,350	74,040	68,240

Distribution of the above Total—

Imperial Services ...	...	...	...	...	...	...	...	4,737	5,110
Nizamut Deposit ...	...	...	. .	...	...	...	...	734	767
Chittagong Port Fund	...	...	...	...	...	...	...	61	...
Provincial Services ...	...	...	...	...	...	...	...	68,508	62,363
						Total	...	74,040	68,240

GOVERNMENT OF BENGAL.

PART VI.

ABSTRACT OF THE PROBABLE INCREASE OR DECREASE IN THE SUSPENSE BALANCES OF THE DIVISIONS CLASSED AS PROVINCIAL FOR 1879-80 AND PROVIDED FOR IN THE ORDINARY PROVINCIAL SERVICE BUDGET-ESTIMATE OF THAT YEAR.

	Increase.	Decrease.
	Rs.	Rs.
Stock—		
Probable receipts by sale of Stock		
Provision made for purchase of Reserve Stock		
Stock purchases and sales		
Miscellaneous Advances		
London Stores		
Ditto Invoices		
Total ...		

GOVERNMENT OF BENGAL.

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Appendix A.

DISTRIBUTION OF THE GRANTS FOR 1879-80 UNDER PROVINCIAL SERVICES, ARRANGED BY DEPARTMENTS AND OBJECTS OF WORK.

	Major Original Works.	Minor Works.	Repairs.	Total.	Establishment.	Tools and Plant.	Total, 1879-80.	Estimate, 1878-79.
CIVIL BUILDINGS.	Rs.	Rs	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Provincial Services (Imperial.)								
Land Revenue — Court-houses, Treasury and Record-rooms ...	1,48,277		45,500					
Land Revenue — Circuit-houses ...	...		14,750					
Excise Buildings	...		4,000					
Stamps	...		4,000					
Customs Buildings	...		3,000					
Administration — Residence for Local Government ...	25,000		14,000					
Administration — Secretariat Offices ...	2,02,849		15,600					
Administration — Board of Revenue Buildings	...	*A* 80,000	200	6,31,261	*B* 2,21,842			
Monuments and Antiquities	...		.....					
Law and Justice ... — High Court Buildings...	...		5,000					
Law and Justice ... — Small Cause Court Buildings ...	...		500					
Law and Justice ... — District (Sub-Divisional) Court Buildings ...	22,035		14,750					
Ecclesiastical... — Lord Bishop's Palace...	...		6,500					
Ecclesiastical... — Churches	...		16,600					
Ecclesiastical... — Burial-grounds ...	...		8,700					
Provincial Services.								
Jails ... — Central Jails ...	41,009		15,000					
Jails ... — District Jails ...	2,17,360	15,000	36,100	3,56,698	89,175			
Jails ... — Lock-ups	25,279		6,950					
Police	3,500	5,000	14,400	22,900	5,725			
Registration	3,660	5,000	750	9,410	2,352			
Government Colleges and Schools ...	1,50,627	5,000	26,150	1,81,777	45,444			
Medical ... — Hospitals and Dispensaries	1,20,400		37,650					
Medical ... — Lock-hospitals ...	...		3,100					
Medical ... — Medical Colleges and Schools	2,000	5,000	14,800	1,90,100	47,525			
Medical ... — Lunatic Asylums ...	...		7,150					
Miscellaneous or General	12,000	*	9,500	99,612	†			
Public Works Buildings	76,012		2,100					
Total Civil Buildings ...	10,50,008	1,15,000	3,26,750	14,91,758	4,12,063			
COMMUNICATIONS.								
Metalled and Bridged Roads ...	57,593		7,39,275					
Raised, Bridged and Unmetalled Roads	3,39,388		60,000					
District Roads	...		.....					
Boats, Bridges and Ferries	...	80,000	28,833	22,38,722	5,97,741			
River Improvements	53,000		64,000					
Navigable Canals	4,13,854		1,20,050					
Accommodation for Travellers ..	4,000		14,404					
Railway	2,55,325		.....					
Total Communications ...	11,23,160	80,000	10,35,562	22,38,722	5,97,741			
MISCELLANEOUS PUB. IMPROVEMENTS.								
Water-supply	...		.....					
Drainage	5,000		.....					
Harbours and Navigation	6,053	5,000	4,000	51,573	13,770			
Mines	...		25					
Miscellaneous	11,495		20,000					
Total Mis. Pub. Improvements ...	22,548	5,000	24,025	51,573	13,770			
GRAND TOTAL ...	21,95,716	2,00,000	13,86,337	37,82,053	10,23,574	68,508	48,74,135	56,95,482

* Included in *A*.
† Included in *B*.

GOVERNMENT OF BENGAL.

ALLOTMENT TO CIVIL AUTHORITIES AND TO THE OFFICERS OF THE PUBLIC WORKS DEPARTMENT FROM THE GRANT FOR MINOR WORKS UNDER THE HEAD "PROVINCIAL SERVICES" FOR 1879-80.

Officers vested with powers of sanction.	Amount allotted to each Officer for sanction of petty new Works.
FOR CIVIL BUILDINGS.	Rs.
Commissioner of the Burdwan, Division and subordinate Officers	1,000
Ditto of the Presidency ditto and ditto	1,000
Ditto of the Rajshahye and Cooch Behar ditto and ditto	1,000
Ditto of the Dacca ditto and ditto...	1,000
Ditto of the Chittagong ditto and ditto	500
Ditto of the Patna ditto and ditto...	1,000
Ditto of the Bhagalpur ditto and ditto	1,000
Ditto of the Orissa ditto and ditto...	1,000
Ditto of the Chota Nagpore ditto	500
Inspector-General of Jails, Lower Provinces	10,000
Ditto of Police, ditto	2,000
Ditto of Registration ditto	1,000
Director of Public Instruction and subordinate Officers	2,000
TOTAL CIVIL BUILDINGS ...	23,000
FOR COMMUNICATIONS.	
Chief Engineer, Bengal, Irrigation Branch, and his subordinates for Orissa provincial works	1,000
Superintending Engineer of the Presidency Circle and his subordinates	4,000
Ditto of the North-Eastern ditto and ditto	1,000
Ditto of the Western ditto and ditto	1,000
Ditto of the Northern ditto and ditto	1,000
Ditto of the North-Western ditto and ditto	1,000
TOTAL COMMUNICATIONS ...	9,000

A. CADELL, *Major-Genl., R.E.,*
Secretary to the Government of Bengal,
in the Public Works Department.

No. 385A.

Extract from the Proceedings of the Hon'ble the Lieutenant-Governor of Bengal, in the Public Works (Accounts) Department, under date the 31st March 1879.

ANNUAL ESTIMATE OF INCOME AND EXPENDITURE FOR PROVINCIAL PUBLIC WORKS SERVICE FOR THE YEAR 1879-80.

READ again—

The Resolution of this Department, No. 235A., of 25th February 1878, on the system of executing repairs to buildings on the books of the Public Works Department.

Read memoranda—

No. 27, of 3rd January 1879, from the Financial Department of this Government, assigning Rs. 55 lakhs for expenditure on Provincial Public Works during 1879-80.

No. 714, dated 27th February 1879, from the Financial Department of this Government, intimating that the provisional grant of Rs. 55 lakhs was liable to be reduced by such amount as might be given as grants-in-aid to the non-cess districts in Bengal, which grants will henceforth be included in the civil estimate instead of being charged against the Public Works assignment.

No. 315A, dated 15th March 1879, from this Department to the Financial Department of this Government, informing in reply that the amount to be given to the three non-cess districts during 1879-80 and future years will be Rs. 45,000 in addition to any other special grants that may be made to other districts during the year, and that the Public Works grant for 1879-80 will therefore be considered as reduced to Rs. 54,55,000.

No. 881, of 18th March 1879, from the Financial Department of this Government, intimating that, owing to reduction having been made by the Government of India in the provincial assignment for 1879-80, the Lieutenant-Governor in that Department had decided to reduce the ordinary Public Works grant by 9 lakhs, and that the Public Works budget should therefore not exceed Rs. 46,00,000.

Read also—

Budget estimate of this Government for Provincial Public Works for 1879-80, prepared in this office from the returns submitted by the Superintending Engineers of Circles, and from the information furnished by the Heads of Departments.

REMARKS.—The provincial budget has been framed for a total outlay of Rs. 48,74,135. Of this sum 46 lakhs represents the grant for Provincial Works, as finally settled in memorandum No. 881 of the 18th instant, from the Financial Department of this Government, and Rs. 2,74,135, the amount available for expenditure from "Contributions." This sum has been found insufficient to provide for many new works which have been recommended to be taken in hand by the Heads of Departments, and it has therefore been decided to omit works which are not already in hand, or for which estimates have not already been prepared. It has also been found necessary to reduce the grants asked for, for many of the remaining works. Works which it appeared desirable to undertake this year, but for which funds could not at present be made available, have been allowed to remain in the budget without any assignment. Should it be found possible to provide for these works later on in the year this will be done, and meanwhile the estimates should be prepared and submitted for sanction.

2. The total proposed outlay of Rs. 48,74,135 has been distributed over the several departmental heads as follows :—

	Original. Rs.	Repairs. Rs.	Total. Rs.
Civil Buildings ...	11,65,008	3,26,750	14,91,758
Communications ...	12,03,160	10,35,562	22,38,722
Miscellaneous Public Improvements	27,548	24,025	51,573
	23,95,716	13,86,337	37,82,053
Establishment	.....	.....	10,23,574
Tools and Plants ...	.....	.....	68,508
Stock	.....	.....	.....
Total ...	.....	.....	48,74,135

3. It is particularly desired that strict attention may be paid to carrying out the programme laid down in the budget estimate for 1879-80, and that the amounts provided in the several parts of the same may not be allowed to lapse.

Original Works.

4. Estimates have been received for all original works for which funds have been provided in the budget, with but few exceptions. Other works, for which there are no estimates, have been entered in the budget; but, as already stated, no funds have been allotted for them for the present.

5. Estimates for the works detailed in the items mentioned below will be prepared in the Chief Engineer's office, and Superintending Engineers should lose no time in furnishing the Chief Engineer with the necessary information required under the rules for the preparation of estimates, &c.

Items Nos. 2, 7, 16, 17, 18, 19, 20, 22, 23, 39, 44, 45, 46, 52, 74, 75, 76, 77, 78, 84 and 98.

6. Estimates for all other works should be prepared by the Executive Engineers concerned, in the usual manner.

7. It is believed that the orders contained in paragraph 10 of Resolution No. 333A., of the 25th March 1878, regarding the manufacture of bricks at the several stations in Bengal have been carried out, and that there is now nothing to prevent the various works in this budget being vigorously pushed on.

8. In order that the exact state of the works in progress may be known at an early date, Superintending Engineers will be good enough to submit, as soon as possible after the 1st April next, the usual statements of expenditure on works in progress which should have been but have not been completed during the year 1878-79, reporting at the same time the amount necessary to complete them.

9. A statement showing the allotments made to the different officers from the grants for minor works provided in Part I of the budget is also appended. The grants are on no account to be exceeded without permission. The amounts at the disposal of Superintending Engineers for Communications should be considered available within the assigned limits for other minor works which they are competent to sanction under Chapter VII, section 11, paragraphs 3 and 4 of the Public Works Code, subject to the conditions therein laid down.

Repairs.

10. From the figures given in the margin it will be seen that the amounts asked for, for the repairs of Buildings and Roads in 1879-80, are in excess of the budget grant for 1878-79. This is due to the increased demands for quadrennial repairs to buildings which will fall due in 1879-80, and for periodical repairs to certain roads, chiefly in Orissa. Following the system adopted in the budget of 1878-79, specific amounts have been allotted for all buildings requiring quadrennial repairs, and Superintending and Executive Engineers should see that these repairs are efficiently carried out and paid for during the year.

	1879-80	1878-79.
	Rs.	Rs.
Civil Buildings	3,26,750	2,82,917
Communications	10,35,562	9,76,088
Miscellaneous Public Improvements	24,025	21,325
Total ...	13,86,337	12,80,330

11. Besides the specific amounts provided in the budget, as stated above, considerable lump sums have been placed at the disposal of Superintending Engineers under the different heads of classification. The object of these entries is explained in this Department Resolution No. 333A., of 25th March 1878, quoted above; and Superintending Engineers are at liberty to make such transfers between the different heads of classifications as may be necessary.

12. The substitution of one kind of metal for another, on provincial roads, has hitherto been chargeable against Original Works, "Communications;" but the order directing this to be done has been recently cancelled, and in future such works will be charged to Repairs; and it will rest with Superintending Engineers to sanction estimates and allot funds for the same from the repairs allotments of their respective circles.

ESTABLISHMENT.

13. The estimated outlay for Establishment during 1879-80 is less than that for 1878-79 by Rs. 22,580; but owing to the amounts chargeable to several services being less than those of 1878-79, the proportion chargeable to Provincial Public Works is Rs. 12,916 more than last year.

TOOLS AND PLANT.

14. The grant for Tools and Plant is Rs. 6,145 more than that provided for in the budget of 1878-79.

ORDER.—Ordered that a copy of this Resolution, and of the budget estimate referred to, be forwarded to the several Superintending Engineers of Public Works Circles in Bengal; to the Chief Engineer, Bengal, Irrigation Branch; to the Examiner of Public Works Accounts, Bengal; and to the Accountant-General of Bengal, for information and guidance.

Ordered, that a copy of the above Resolution, and of the budget estimate referred to, be forwarded to all Commissioners of Divisions; to the Inspectors-General of Jails, Police, and Registration; the Surgeon-General, Bengal; and the Director of Public Instruction, for information.

Ordered, also, that a copy of the above Resolution, and of the budget estimate referred to, be forwarded to the Financial, Revenue, Judicial, and General Departments of this Government for information.

Ordered, also, that a copy of the above Resolution, and of the budget estimate referred to, be forwarded to the Joint Secretaries of this Department, in the Irrigation and Railway Branches, for information.

By order of the Lieutenant-Governor of Bengal,

A. CADELL, *Major-Genl.*, R.E.,

Secretary to the Government of Bengal,

P. W. Dept.

No. 386A.

COPY of the above Resolution, and portions of the budget estimate referred to, as noted in the margin, forwarded to the Government of India, Public Works Department, for information, with reference to orders conveyed in No. 8A.G., of 3rd January 1879.

Last three lines of the budget estimate of revenue to be realized on account of Provincial Services for 1879-80.
Abstract of the estimated charges for Public Works under Provincial Services for 1879-80.
Part III of the budget estimate, being detail of Establishment for 1879-80.
Appendix A, being distribution of the grants for 1879-80, arranged by Departments and objects of works.

By order of the Lieutenant-Governor of Bengal,

A. CADELL, *Major-Genl.*, R.E.,

Secretary to the Government of Bengal,

P. W. Dept.

FORT WILLIAM,
The 31st March 1879.

W. M. E.—Reg. No. 2077—10-5-79.

Dated Darjeeling, the 30th July 1879.

Memo. from—MAJOR-GENERAL A. CADELL, R.E., Secretary to the Government of Bengal, in the Public Works Department.

To—The Secretary to the Government of Bengal, General Department.

UNDER the recent orders by the Government of India for restricted expenditure during the current official year, the Lieutenant-Governor ordered reductions amounting to 11 lakhs, as detailed in the accompanying list, in the Public Works budget for 1879-80.

2. Against this reduction, however, there are payments to be made of about 3 lakhs for the purchase of Bishop's College and the land to be given in exchange for it, and about 3 lakhs are required for reappropriations on account of works which were in progress at the end of last official year for which no provision was made in the current year's budget.

3. The net reduction will therefore be only 5 lakhs.

4. The Public Works grant for the current year was originally 46 lakhs. To this an addition of 3 lakhs has lately been made on account of the Medical College buildings, giving a total grant for Provincial Public Works for 1879-80 of 49 lakhs, which will now be reduced to 44 lakhs.

Reductions ordered by Lieutenant-Governor in Budget for 1879-80.

Budget Items.	Works.	Amount.
		Rs.
3	Magistrate's building, Furreedpore	2,500
10	Record-room, Noakhally	10,884
19	Court-house, Motiharee	10,000
20	Do. do. Durbungha	15,000
21	Moonsiffs' courts in Bengal	50,000
22	Vestibule, &c., Belvedere	25,000
31	Sub-divisional buildings, Alipore	2,403
39	Central jail, Dacca	15,000
41	New wards central jail, Rampore Beauleah	4,000
44	Ditto ditto Bhagulpore	6,000
50	Superintendent's residence, Alipore jail	20,000
56	Civil ward, Rungpore jail	4,000
72	Lock-up at Patuakhally	5,172
73	Ditto Perozepore	5,000
74	Ditto Jungypore	8,000
79	Additions to lock-up, Behar	3,282
80	Lock-up at Palamow	3,825
82	House for District Superintendent of Police, Doomka ...	3,500
97	Railway school at Kurseong	40,000
99	Medical College Hospital Buildings	3,00,000
108	Native clerks' quarters, Darjeeling	12,000
110	Store shed, &c., Kidderpore bridge	16,012
112	Causeway, &c., Singarun river	2,607
113	Bridge, Tamul river	5,000
116	Pilgrim road, Cuttack	10,000
124	Dhoobree Emigration road	70,000
125	Bridges, Chittagong Trunk road	5,000
127	Metalling, Hazaribagh and Ranchee road	8,147
128	Ditto ditto ditto	15,817
132	Ranguri bridge ditto	5,148
133	Jumar Do. ditto	15,000
134	Minor culverts ditto	7,000
135	Metalling Ranchee and Purulia road	6,742
136	Ditto ditto ditto	14,000
137	Earthworks &c., ditto	2,000
139	Culverts Do. ditto	5,012
140	Earthwork Do. ditto	5,000
142	Culverts Do. ditto	10,000
143	Causeway ditto	1,928
144	Pucca ghat on ditto	675
148	Chitpore lock	2,00,000
149	Ditto bridge	40,000
	Total Original Works ...	9,90,654
	Possible reduction on repairs and establishment ...	1,09,346
	Say ...	11,00,000

No. 2142.

COPY of this letter, and of the enclosed list, forwarded to the Judicial Department of this office for information.

No. 2143.

COPY of this letter, and of the enclosed list, forwarded to the Political Department of this office for information.

By order of the Lieutenant-Governor of Bengal,

RAJENDRA NATH MITRA,

Asst. Secretary to the Govt. of Bengal.

CALCUTTA;
FINANCIAL DEPT.—*Finance,*
The 7th August 1879.

T. N.—Reg. No 5807—11-8-79.

FINAL ISSUE. 228

IRRIGATION BUDGET-ESTIMATE, 1879-80.

BENGAL PROVINCE.

PUBLIC WORKS DEPARTMENT.

IMPERIAL AND PROVINCIAL BUDGET-ESTIMATE

OF THE

IRRIGATION BRANCH

OF THE

GOVERNMENT OF BENGAL

FOR THE YEAR

1879-80.

FORT WILLIAM,
The 10th July 1879.

H. C. LEVINGE,
Joint-Secy. to the Govt. of Bengal,
P. W. Dept., Irrgn. Branch.

Bengal Secretariat Press—Regr. No. 3186—138—24-7-79.

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GOVERNMENT OF BENGAL.

BUDGET-ESTIMATE OF REVENUE FROM IRRIGATION WORKS IN BENGAL FOR THE YEAR FROM 1st APRIL 1879 TO 31st MARCH 1880.

	Budget-Estimate, 1879-80.	Regular Estimate, 1878-79.	Budget-Estimate, 1878-79.	Actual realizations, 1877-78.
DIRECT RECEIPTS TO BE INCLUDED AS IRRIGATION REVENUE IN THE FINANCE ACCOUNTS OF THE PUBLIC WORKS DEPARTMENT.	Rs.	Rs.	Rs.	Rs.
I.—REVENUE FROM IRRIGATION PRODUCTIVE PUBLIC WORKS FOR WHICH BOTH CAPITAL AND REVENUE ACCOUNTS ARE KEPT.				
ORISSA CANALS.				
Mahanuddy Series.				
I.—Water-rates from Irrigation	1,75,000	1,40,000	1,40,000	1,17,818
III.—Miscellaneous Receipts by sales of water ...	200	100	100	22
V.—Receipts from plantations	800	400	400	504
VI.—Ditto from other canal produce ...	500	500	500	836
VIII.—Navigation Receipts	50,000	28,000	28,000	33,844
IX.—Rents of buildings	3,000	3,000	3,000	3,152
XI.—Miscellaneous	5,500	8,000	8,000	4,931
Total ...	2,35,000	1,80,000	1,80,000	1,61,107
MIDNAPORE CANAL.				
I.—Water-rates from Irrigation	80,000	67,000	67,000	53,483
VI.—Receipts from other canal produce ...	8,000	.....	.....	49
VIII.—Navigation Receipts	90,000	75,000	75,000	1,06,917
XI.—Miscellaneous	3,000	8,000	8,000	9,644
Total ...	1,81,000	1,50,000	1,50,000	1,70,093
HIDGELLEE TIDAL CANAL.				
VI.—Receipts from other canal produce ...	300	300	300	286
VIII.—Navigation Receipts	50,000	39,500	39,500	60,971
IX.—Rents of buildings	200	200	200	270
XI.—Miscellaneous	500	.....	.....	753
Total ...	51,000	40,000	40,000	62,280
SONE CANALS.				
Western Main Canal Series.				
I.—Water-rates from Irrigation	5,00,000	4,00,000	5,00,000	59,651
III.—Miscellaneous Receipts by sales of water	.....	.....	.....	30
V.—Receipts from plantations	.....	.....	.....	34
VI.—Receipts from other canal produce ...	1,000	1,500	1,500	601
VIII.—Navigation Receipts	20,000	25,000	25,000	17,373
IX.—Rents of buildings	3,000	3,000	3,000	3,430
X.—Fines	1,000	.....	.....	1,997
XI.—Miscellaneous	2,500	5,500	5,500	4,485
Total ...	5,27,500	4,35,000	5,35,000	87,601

GOVERNMENT OF BENGAL.

BUDGET-ESTIMATE OF THE IMPERIAL REVENUE FROM IRRIGATION WORKS IN BENGAL FOR THE YEAR FROM 1ST APRIL 1879 TO 31ST MARCH 1880.

	Budget-Estimate, 1879-80.	Regular Estimate, 1878-79.	Budget-Estimate, 1878-79.	Actual realizations, 1877-78.
Eastern Main Canal Series.	Rs.	Rs.	Rs.	Rs.
I.—Water-rates from Irrigation ...	50,000	20,000	40,000	.....
VI.—Receipts from other canal produce ...	500	1,500	1,500	107
VIII.—Navigation Receipts	20,000	15,000	15,000	9,401
IX.—Rents of buildings	1,000	2,500	2,500	2,542
XI.—Miscellaneous	1,000	3,000	3,000	1,641
Total ...	72,500	42,000	62,000	13,691
Total ...	10,67,000	8,47,000	9,67,000	4,94,772
II.—RECEIPTS FROM WORKS FOR WHICH REVENUE ACCOUNTS ONLY ARE KEPT	.....	.....	.....	.....
Total ...	.....	.....	.....	.....
III.—REVENUE FROM AGRICULTURAL AND IRRIGATION WORKS FOR WHICH NO CAPITAL OR REVENUE ACCOUNT IS KEPT.				
IX.—Rents of buildings	1,000	500	500	573
XI.—Miscellaneous	4,000	4,500	4,500	4,351
Total ...	5,000	5,000	5,000	4,924
Summary of Preceding.				
I.—Revenue from works for which Capital and Revenue Accounts are kept ...	10,67,000	8,47,000	9,67,000	4,94,772
II.—Revenue from works for which Revenue Accounts only are kept	.....	.....	.....	.....
Total ...	10,67,000	8,47,000	9,67,000	4,94,772
III.—Revenue from Agricultural and Irrigation Works for which no Capital or Revenue Account is kept	5,000	5,000	5,000	4,924
GRAND TOTAL ...	10,72,000	8,52,000	9,72,000	4,99,696

MEMORANDUM OF THE AMOUNTS TO BE CREDITED TO EACH CANAL ON ACCOUNT OF ENHANCED SHARE OF LAND REVENUE DUE OR DEPENDANT ON THE WORKS.

.....	.....	.....	.....	.....
Total ...	.....	.....	.....	.....

GOVERNMENT OF BENGAL.

PART I.

BUDGET-ESTIMATE OF EXPENDITURE, IMPERIAL AND PROVINCIAL, ON IRRIGATION WORKS IN BENGAL FOR THE YEAR 1879-80 ARRANGED BY PROJECTS AND OBJECTS OF WORK.

	Amount of Estimate.	Actual Outlay to end of 1877-78.	Probable Outlay during 1878-79 (Regular Estimate).	Budget-Estimate, 1879-80.	Budget-Estimate, 1878-79.	Remarks and References.
	Rs.	Rs.	Rs.	Rs.	Rs.	
PRODUCTIVE PUBLIC WORKS.						
A—Capital Producive Public Works.						
Orissa Canals.						
I.—Works	1,40,96,930	1,23,92,134	4,55,000	4,87,500	4,55 000	
II.—Establishment ...	34,76,430	33 95,454	1,41,306	2,12,583	1,41,306	
III.—Tools and Plant ...	17,34,786	16,59,808	20,000	80,000	20,000	
IV.—Suspense Accounts...	.....	3,53,773	.....	.....	.....	
	1,93,08,146	1,78,01,169	6,16,306	7,80,083	6,16,306	
V.—Less receipts on Capital Account ...	.....	50,389	.....	.....	.....	
	1,93,08,146	71,7,50,780	6,16,306	7,80,083	6,16,306	
Midnapore Canal.						
I.—Works	52,15,181	48,61,310	1,40,000	.....	1,40,000	
II.—Establishment ...	17,15,043	16,58,586	63,875	53,184	63,875	
III.—Tools and Plant ...	6,57,643	3,96,354	20,000	20,000	20,000	
IV.—Suspense Accounts...	.....	1,55,561	.....	.....	.....	
	75,87,867	70,71,811	2,23,875	73,184	2,23,875	
V.—Less receipts on Capital Account ...	.....	20,038	.....	.....	.....	
	75,87,867	70,51,773	2,23,875	73,184	2,23,875	
Sone Canals.						
I.—Works	1,98,83,028	1,38,93,292	11,80,000	9,20,000	11,80,000	
II.—Establishment ...	49,93,752	35,59,509	3,89,483	4,74,067	3,89,483	
III.—Tools and Plant ...	24,86,723	13,07,390	1,55,600	1,02,666	1,55,600	
IV.—Suspense Accounts...	.....	4,42,764	.....	.....	.....	
	2,73,63,503	1,92,02,955	17,25,083	14,96,733	17,25,083	
V.—Less receipts on Capital Account ...	.....	1,34,790	.....	.....	.....	
	2,73,63,503	1,90,68,165	17,25,083	14,96,733	17,25,083	
Special Establishment ...	.....	.....	1,84,736	.....	1,84,736	
Total Capital Productive Public Works ...	.....	.....	27,50,000	23,50,000	27,50,000	

GOVERNMENT OF BENGAL.

PART I—continued.

BUDGET-ESTIMATE OF EXPENDITURE, IMPERIAL AND PROVINCIAL, ON IRRIGATION WORKS IN BENGAL FOR THE YEAR 1879-80 ARRANGED BY PROJECTS AND OBJECTS OF WORK.

	Amount of Estimate.	Actual Outlay to end of 1877-78.	Probable Outlay during 1878-79 (Regular Estimate).	Budget-Estimate, 1879-80.	Budget-Estimate, 1878-79.	Remarks and References.
IMPERIAL.	Rs.	Rs.	Rs.	Rs.	Rs.	
AGRICULTURAL.						
(1) Agricultural and Irrigation Works for which no Capital and Revenue Accounts are kept.						
Original Works ..	.....	.....	40,000	35,000	40,000	
Repairs	.....	.....	2,50,000	2,65,000	2,50,000	
Establishment ...	.....	.....	1,55,700	1,45,522	1,55,700	
Tools and Plant ...	.....	.....	5,000	4,478	5,000	
Suspense Accounts ..		.....	.....	.....	.....	
Total Imperial ...	.....	.....	4,50,700	4,50,000	4,50,700	
PROVINCIAL.						
PRODUCTIVE PUBLIC WORKS.						
B—ORDINARY PUBLIC WORKS.						
Orissa Canals.						
Additional Distributaries.						
I.—Works ...	6,25,545	.....	.....	1,00,000	.....	
II.—Establishment ...	1,56,386	.....	.....	25,000	.....	
III.—Tools and Plant ...	18,766	.....	.....	5,000	.....	
Total ...	8,00,697	.....	.....	1,30,000	.....	

GOVERNMENT OF BENGAL.

PART I—continued.

BUDGET-ESTIMATE OF EXPENDITURE, IMPERIAL AND PROVINCIAL, ON IRRIGATION WORKS IN BENGAL FOR THE YEAR 1879-80 ARRANGED BY PROJECTS AND OBJECTS OF WORK.

	Amount of Estimate.	Actual Outlay to end of 1877-78.	Probable Outlay during 1878-79 (Regular Estimate).	Budget-Estimate, 1879-80.	Budget-Estimate, 1878-79.	Remarks and References.
PROVINCIAL—contd.	Rs.	Rs.	Rs.	Rs.	Rs.	
C—ORDINARY PRODUCTIVE PUBLIC WORKS.						
EXPENSES OF WORKING AND MAINTENANCE.						
Orissa Canals.						
II.—Maintenance and Repairs	.....	.....	1,29,912	1,64,800	1,29,912	
III.—Establishment ...	.....	.....	62,088	78,400	62,088	
IV.—Tools and Plant ...	.....	.....	8,000	7,800	8,000	
Total ...	.....	.....	2,00,000	2,51,000	200,000	
Midnapore Canal.						
II.—Maintenance and Repairs	.....	.....	1,07,429	78,900	1,07,429	
III.—Establishment ...	.....	.....	46,571	44,099	46,571	
IV.—Tools and Plant ...	.....	.....	6,000	6,000	6,000	
Total ...	.....	.....	1,60,000	1,28,999	1,60,000	
Hidgellee Tidal Canal.						
II.—Maintenance and Repairs	.....	.....	7,049	22,000	7,049	
III.—Establishment ...	.....	.....	5,551	8,288	5,551	
IV.—Tools and Plant ...	.....	.....	1,400	2,000	1,400	
Total ...	.....	.....	14,000	32,288	14,000	
Sone Canals.						
II.—Maintenance and Repairs ...	.....	.....	1,80,310	1,94,300	1,80,310	
III.—Establishment ...	.....	.....	1,10,690	1,28,413	1,10,690	
IV.—Tools and Plant ...	.....	.....	9,000	9,000	9,000	
Total ...	.....	.....	3,00,000	3,31,713	3,00,000	
TOTAL ORDINARY PRODUCTVIE PUBLIC WORKS ...	.....	.....	6,74,000	7,44,000	6,74,000	
D—AGRICULTURAL.						
(1.)—*Agricultural and Irrigation Works for which no Capital and Revenue Accounts are kept.*						
I.—Works	.....	.....	7,042	16,000	.....	
II.—Repairs ...	.....	.....	.....	2,700	.....	
III.—Establishment ...	.....	.....	.....	15,000	.....	
IV.—Tools and Plant ...	.....	.....	.....	1,300	.....	
Total ...	.....	.....	7,042	35,000	.....	

GOVERNMENT OF BENGAL.

PART I—concluded.

BUDGET-ESTIMATE OF EXPENDITURE, IMPERIAL AND PROVINCIAL, ON IRRIGATION WORKS IN BENGAL FOR THE YEAR 1879-80 ARRANGED BY PROJECTS AND OBJECTS OF WORK.

	Amount of Estimate.	Actual Outlay to end of 1877-78.	Probable Outlay during 1878-79. (Regular Estimate).	Budget-Estimate, 1879-80.	Budget-Estimate, 1878-79.	Remarks and References.
PROVINCIAL—concld.	Rs.	Rs.	Rs.	Rs.	Rs.	
AGRICULTURAL—*concld.*						
(2.)—*Irrigation Works for which Capital and Revenue Accounts are kept, but not classed as Productive Public Works.*						
SARUN SCHEME.						
I.—Works	.....	.....	2,00,000	2,00,000	.....	
II.—Establishment ...	.. .	.....		50,000	.....	
III.—Tools and Plant ..	.....	.....		10,000	.....	
Total ...	..	.....	2,00,000	2,60,000	.....	
PLANTATIONS.						
Orissa Canals... ...	.....	.....	12,000	3,000	.....	
Midnapore ditto ...	.....	.....	8,000	3,000	....	
Sone ditto ..	....	.....	10,000	4,000	.....	
Total ...	.....	..	30,000	10,000	.....	
Total Irrigation Works for which Capital and Revenue Accounts are kept, but not classed as Productive Public Works ..	.... .	.....	2,30,000	2,70,000	.....	
Total Agricultural		....	2,37,042	3,05,000	. ..	
Total Provincial		...	9,31,042	11,79,000	6,74,000	
GRAND TOTAL ...	.....	....	41,31,742	39,79,000	38,74,700	

DETAIL OF THE BUDGET-ESTIMATE FOR WORKS

Division.	Sub-head of Classification.	Item No.	Detail of Works and Locality
			PRODUCTIVE PUBLIC WORKS.
			A.—CAPITAL PRODUCTIVE PUBLIC WORKS.
			ORISSA CANALS.
			MAHANUDDY SERIES.
			HEAD WORKS.
Mahanuddy ...	*C—Works* ...	1	Mahanuddy Weir ... ...
Brahminee-Byturnee	*Ditto* ...	2	Beropa Weir ... ...
			TALDUNDA CANAL.
Mahanuddy ...	*B—Land* ...	3	Land for the Embankment from Gatteeroutpatna to Koolsye
			MACHGONG CANAL.
Mahanuddy ...	*C—Works* ...	4	Masonry Shoots or Syphon for drainage ... ...
	H—Escapes ...	5	Escape at 15½ miles ... ...
			MACHGONG EXTENSION CANAL.
			Main Canal.
Mahanuddy ...	*B—Land* ...	6	Cost of land ... ...
			Distributaries.
Mahanuddy ...	*A, C, L, O* ...	7	Distributaries Nos. 8, 9, and 10 ... ...
			Drainage.
Mahanuddy ...	*A, B, L* ...	8	Hunsooah and Minor drainage channels ... ...
			KENDRAPARA CANAL.
			Distributaries.
Brahminee-Byturnee	*A, B, C, L, O* ...	9	Land, masonry, earthwork, &c., for Distributaries Nos. 0 to 13, inclusive of village channels ...
			DRAINAGE AND PROTECTIVE WORKS.
Brahminee-Byturnee	*A, B, C, L, O* ...	10	Land, works, earthwork, &c. ... ...
			PATTAMOONDEE CANAL.
Brahminee-Byturnee	*G—Bridges* ...	11	Ferries ... ...

OF BENGAL.

II.

UNDER IRRIGATION FOR THE YEAR 1879-80.

Amount of Estimate.	Outlay. To end of 1877-78.	Outlay. Probable during 1878-79.	Grant, 1879-80.	Item No.	Remarks and References.
Rs.	Rs.	Rs.	Rs.		
11,35,273	10,35,374	...	70,000	1	Required for shutters on crest of weir and widening apron and cart-track over the weir.
2,73,019	2,22,769	...	30,000	2	Required for shutters.
16,816	7,942	5,000	4,000	3	
...	...	...	3,000	4	Estimates under preparation.
...	...	...	7,000	5	
25,644	22,189	...	3,000	6	
1,62,131	1,53,417	...	9,000	7	
...	...	...	5,000	8	Detailed estimates under preparation.
5,34,627	5,14,534	15,000	20,000	9	
7,862	...	886	5,000	10	
15,300	7,031	4,000	4,000	11	

DETAIL OF THE BUDGET-ESTIMATE FOR WORKS

Division.	Sub-head of Classification.	Item No.	Detail of Works and Locality.
			ORISSA CANALS—continued.
			MAHANUDDY SERIES—*continued.*
			Drainage and Protective Works.
Brahminee-Byturnee	*A, B, C, L, O* ...	12	Land, works, earthwork, &c. ... ...
			Gobri Canal Extension.
Brahminee-Byturnee	*A, B, C, L, O* ...	13	Extension of Canal to Hansooa ... ...
			Kendrapara Canal Extension.
Mahanuddy ...	*I—Navigation works*	14	Lock at Jumboo ... ...
	L—Earthwork ...	15	Excavation of Canal ... ...
	Ditto ...	16	Ditto ditto below Danpore ... ...
	O—Miscellaneous...	17	Miscellaneous ... ...
	P—Maintenance ...	18	Maintenance ... ...
			High Level Canal, Range I.
Brahminee-Byturnee	*F—Other Cross Drainage Works.*	19	Nine Syphons ... ...
	G—Bridges ...	20	Bridge at Tanghy ... ...
	H—Escapes ...	21	Two additional Escapes in 3rd and 26th miles ...
	L—Earthwork ...	22	Excavation of Main Canal ... ...
			Distributaries.
Brahminee-Byturnee	*A, B, C, L, O* ...	23	Land masonry, earthwork, &c. ... ...
			Drainage and Protective Works.
	Ditto ...	24	Protective Embankment from Janapore to Pingwah on right bank ... ... Ditto ditto, from Chowdwar to Chota Gangootee (10 miles)... ... ... Ditto ditto, from Chota to Burra Gangootee (7 miles) ... Ditto ditto, on left bank of Burra Gangootee (6 miles)... Ditto ditto, on right bank of Brahminee and Kimrea ...
Mahanuddy & Brahminee-Byturnee.	.....	25	Orissa Cadastral Survey ... ...
			Total Mahanuddy Series ...
			BRAHMINEE AND BYTURNEE SERIES.
			High Level Canal, Range II.
			Head Works.
Brahminee-Byturnee	*C—Works* ...	26	Pattia Weir ... ...
	P—Maintenance ...	27	Maintenance of Brahminee and Pattia Weirs ...
			Distributaries.
	A—Priliminary ...	28	Surveys ... ...
			High Level Canal, Range III.
			Head Works.
Brahminee-Byturnee	*C—Works* ...	29	Byturnee Weir ... ...
	Ditto ...	30	Burra Weir ... ...
	P—Maintenance ...	31	Maintenance of Byturnee and Burra Weirs ...

OF BENGAL.

II—continued.

UNDER IRRIGATION FOR THE YEAR 1879-80.

Amount of Estimate.	Outlay. To end of 1877-78.	Outlay. Probable during 1878-79.	Grant, 1879-80.	Item No.	Remarks and References.
Rs.	Rs.	Rs.	Rs.		
38,985	23,565	...	8,000	12	
...	...	...	40,000	13	Estimate will be submitted.
70,068	21,120	20,000	35,000	14	
3,30,600	2,82,268	28,000	20,000	15	
...	...	...	5,000	16	
38,565	...	...	2,000	17	
11,690	...	...	5,000	18	
2,11,275	1,88,585	10,000	1,000	19	
...	...	...	3,000	20	
...	...	5,000	2,000	21	
7,05,111	5,95,831	...	3,000	22	
2,97,581	2,46,844	10,000	20,000	23	
2,67,755	85,736	20,000	30,000	24	
...	...	...	80,000	25	
...	...	...	4,14,000		
3,59,181	2,67,911	40,000	30,000	26	
...	...	...	5,000	27	
...	...	...	3,000	28	
1,92,627	1,70,707	5,000	5,000	29	
1,27,811	1,03,611	5,000	5,000	30	
...	...	...	5,000	31	

DETAIL OF THE BUDGET-ESTIMATE FOR WORKS

Division.	Sub-head of Classification.	Item No.	Detail of Works and Locality.
			ORISSA CANALS—continued.
			BRAHMINEE AND BYTURNEE SERIES—*contd.*
			Main Canal.
Brahminee-Byturnee	*F—River and Hill Torrent works.*	32	Kopali Aqueduct ... ...
	G—Bridges ...	33	Calcutta Road Bridge ... ...
	L—Earthwork ...	34	Excavation of Main Canal ... ...
			Drainage and Protective Works.
Brahminee-Byturnee	*L—Earthwork* ...	35	Embankment on left bank of the Byturnee ...
	Ditto ...	36	Ditto on right ditto ditto ...
			Total Brahminee and Byturnee Series ...
			Total Orissa Canals ...
			SONE CANALS.
			WESTERN MAIN CANAL SERIES.
			Western Main Canal.
			Main Canal.
Arrah and Buxar ...	*L—Earthwork* ...	37	Excavation of Main Canal ... ...
			Distributaries.
Buxar ...	.....	38	Minor Distributaries from Main Canal ... ...
		39	Gurra Chowbey Main Distributary ... ...
		40	Minor Distributaries from Main Distributary ...
			Drainage and Protective Works.
Arrah and Buxar ...	.....	41	Drainage Cuts ... ...
Buxar ...	*P—Maintenance* ...	42	Maintenance of existing works ... ...
			Arrah Branch Canal.
Arrah ...	*I—Navigation works*	43	Lock No. 13 ... ...
	K—Buildings ...	44	Inspection Bungalow ... ...
	L—Earthwork ...	45	Excavation of Main Canal ... ...
			Distributaries.
Arrah ...	.....	46	Minor Distributaries from Main Canal ... ...
		47	Ditto ditto Doomraon Branch Canal ...
		48	Ditto ditto Behea Branch Canal ...
			Drainage and Protective Works.
Arrah ...	.....	49	Drainage Cuts ... ...

OF BENGAL.

II—continued.

UNDER IRRIGATION FOR THE YEAR 1879-80.

Amount of Estimate.	Outlay. To end of 1877-78.	Outlay. Probable during 1878-79.	Grant, 1879-80.	Item No.	Remarks and References.
Rs.	Rs.	Rs.	Rs.		
1,42,994	49,256	...	6,000	32	
...	...	...	3,500	33	
2,86,769	2,60,355	5,000	3,500	34	
71,694	66,727	2,000	2,500	35	
...	...	...	5,000	36	
...	...	...	73,500		
...	...	...	4,87,500		
7,60,886	7,47,269	50,000	10,000	37	Revised estimate under preparation.
1,65,736	84,222	40,000	40,000	38	
3,19,879	76,931	60,000	50,000	39	
2,30,642	30,496	34,000	30,000	40	
71,235	66,159	1,500	17,000	41	
.....	2,683	2,500	1,000	42	
1,53,743	1,49,103	2,000	1,000	43	
9,300	2,489	5,000	1,000	44	
6,97,497	6,66,390	15,000	5,000	45	
6,58,291	5,11,827	40,000	30,000	46	
6,50,093	4,07,419	58,500	30,000	47	
4,12,647	3,15,757	20,000	20,000	48	
2,57,295	29,674	28,000	47,000	49	

DETAIL OF THE BUDGET-ESTIMATE FOR WORKS

Division.	Sub-head of Classification.	Item No.	Detail of Works and Locality.
			SONE CANALS—continued.
			WESTERN MAIN CANAL SERIES—continued.
			Buxar Branch Canal.
Buxar ...	*B—Land* ...	50	Land for Main Canal ... ...
	E—Falls and Weirs	51	Weirs Nos. 1 to 12 ... ...
	F—River and Hill Torrent works.	52	Thora Nullah Aqueduct ... ...
	G—Bridges ...	53	Bridges and Ferries ... ...
	I—Navigation works	54	Locks Nos. 1 to 12... ... ...
	L—Earthwork ...	55	Excavation of Main Canal ... ...
	P—Maintenance ...	56	Maintenance ... ...
			Distributaries.
Buxar ...	.....	57	Minor Distributaries from Main Canal ... ...
		58	Minor Distributaries from Chowsa Main Distributary ...
			Drainage and Protective Works.
Buxar ...	.....	59	Drainage Cuts ... ...
			Total Western Main Canal Series ...
			EASTERN MAIN CANAL SERIES.
			Eastern Main Canal.
Eastern Sone ...	*L—Earthwork* ...	60	Excavation of Main Canal ... ...
			Distributaries.
Eastern Sone ...	.....	61	Monowra Distributaries ... ...
			Patna Branch Canal.
Eastern Sone ...	*F—River and Hill Torrent works.*	62	Land for Escapes ... ...
	G—Bridges ...	63	Ferry Approaches ... ...
		64	Ghaut at Arwal ... ...
			Distributaries.
Eastern Sone ...	.....	65	Distributaries from Main Canal, including parallel channel.
	D—Regulators ...	66	Head sluices ... ...
			Drainage and Protective Works.
Eastern Sone ...	.....	67	Arwal Bund ... ...
		68	Drainage Cuts ... ...
			Total Eastern Main Canal Series ...
			Total Sone Canals ...
			Total Capital Productive Public Works ...

OF BENGAL.

II—continued.

UNDER IRRIGATION FOR THE YEAR 1879-80.

Amount of estimate.	Outlay.		Grant, 1879-80.	Item No.	Remarks and References.
	To end of 1877-78.	Probable during 1878-79.			
Rs.	Rs.	Rs.	Rs.		
98,073	79,972	1,000	1,000	50	
1,93,409	96,470	20,000	40,000	51	
1,17,380	95,642	5,000	1,000	52	
1,68,078	1,11,870	5,000	20,000	53	
6,55,583	2,59,471	2,50,000	1,00,000	54	
5,28,680	4,47,333	1,500	40,000	55	
61,923	8,924	10,000	15,000	56	
5,40,837	1,78,284	50,000	1,01,500	57	
4,93,656	1,23,135	55,000	60,000	58	
.....	.....	10,000	30,000	59	
.....	.....	.....	6,90,500		
2,28,798	2,33,186	.....	4,000	60	
55,070	27,375	7,625	2,000	61	
.....	.....	.....	3,000	62	
.....	.....	.....	2,000	63	
.....	.....	.....	3,000	64	
12,31,120	5,24,187	2,58,313	1,65,500	65	
1,431	.....	1,000	1,500	66	
2,217	.....	1,000	1,000	67	
.....	.....	.....	47,500	68	
.....	.....	.....	2,29,500		
.....	.....	.....	9,20,000		
.....	.....	.....	14,07,500	...	

DETAIL OF THE BUDGET-ESTIMATE FOR WORKS

Division.	Sub-head of Classification.	Item No.	Detail of Works and Locality.
			IMPERIAL.
			Agricultural and Irrigation Works for which no Capital and Revenue Accounts are kept.
		69	Minor Works and works for the improvement of Government Estates ... ...
			Total Imperial ...
			PROVINCIAL.
			PRODUCTIVE PUBLIC WORKS.
			B—ORDINARY PUBLIC WORKS.
			Orissa Canals.
Mahanuddy and Brahminee-Byturnee.	.....	70	Additional Distributaries ... ...
			Total Productive Public Works ...
			D—Agricultural.
			Agricultural and Irrigation Works for which no Capital and Revenue Accounts are kept.
Dehree Workshop...	.....	71	Channel for the supply of water from the Western Main Canal to Shere Shah's tank at Sasseram ...
			Total ...
			Agricultural and Irrigation Works for which Capital and Revenue Accounts are kept, but not classed as Productive Public Works.
Gunduck	.....	72	Sarun Irrigation scheme ... ...
			Plantations.
		73	Orissa Canals ... ...
		74	Midnapore ditto ... ...
		75	Sone ditto ... ...
			Total ...
			Total Agricultural ...
			Total Provincial ...
			Grand Total ...

OF BENGAL.

II—continued.

UNDER IRRIGATION FOR THE YEAR 1879-80.

Amount of Estimate.	Outlay. To end of 1877-78.	Outlay. Probable during 1878-79.	Grant 1879-80.	Item No.	Remarks and References.
.....	.....	.....	35,000	69	
.....	.....	.....	35,000		
.....	.....	.....	1,00,000	70	Estimate prepared and under consideration.
.....	.....	.....	1,00,000		
18,256	.....	1,825	16,000	71	
.....	.....	.....	16,000		
.....	.....	2,00,000	2,00,000	72	Estimate under consideration.
.....	.....	12,000	3,000	73	
.....	.....	8,000	3,000	74	
.....	.....	10,000	4,000	75	
.....	.....	.....	2,10,000		
.....	.....	.....	2,26,000		
.....	.....	.....	3,26,000		
.....	.....	.....	17,68,500		

GENERAL ABSTRACT OF THE GRANTS PROVIDED FOR IN THE PRECEDING ESTIMATE.

	In India.	In England.	Total.
	Rs.	Rs.	Rs.
Capital Productive Public Works.			
Orissa Canals	4,87,500	...	4,87,500
Sone Canals	9,20,000	...	9,20,000
Total Capital Productive Public Works ...	14,07,500	...	14,07,500
IMPERIAL.			
Agricultural and Irrigation Works for which no Capital or Revenue Account is kept.			
Works	35,000	...	35,000
Total IMPERIAL ...	35,000	...	35,000
PROVINCIAL.			
Productive Public Works—Ordinary Public Works.			
Orissa Canals	1,00,000	...	1,00,000
Agricultural and Irrigation Works for which no Capital or Revenue Account is kept.			
Sone Canals	16,000	...	16,000
Agricultural and Irrigation Works for which Capital and Revenue Account is kept, but not classed as Productive Public Works.			
Sarun Scheme	2,00,000	...	2,00,000
Plantations	10,000	...	10,000
Total PROVINCIAL ...	3,26,000	...	3,26,000
GRAND TOTAL ...	17,68,500	...	17,68,500

GOVERNMENT OF BENGAL.

PART III.

DETAIL OF THE BUDGET-ESTIMATE FOR MAINTENANCE AND REPAIRS OF IRRIGATION WORKS FOR THE YEAR 1879-80.

	Mahanuddy Division.	Brahminee-Byturnee Division.	Cossye Division.	Eastern Sone Division.	Arrah Division.	Buxar Division.	Dehree Workshop Division.	Estimate, 1879-80.	Estimate, 1878-79.
C—ORDINARY PRODUCTIVE PUBLIC WORKS.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
PROVINCIAL.									
ORISSA CANALS.									
MAHANUDDY SERIES.									
HEAD WORKS.									
C—Works	15,000	6,000	...	...	...	...	...	21,000	27,000
K—Buildings	2,000	...	...	...	...	...	...	2,000	3,500
L—Earthwork	...	1,000	...	...	...	...	...	1,000	...
O—Miscellaneous ...	1,000	...	...	...	...	...	...	1,000	5,000
TOLDUNDAH CANAL.									
Main Canal.									
D to I—Works	4,000	...	...	...	...	...	...	4,000	2,000
K—Buildings	1,200	...	...	...	...	...	...	1,200	1,200
L—Earthwork	8,000	...	...	...	...	...	...	8,000	6,500
M—Plantation	2,500	...	...	...	...	...	...	2,500	2,000
DISTRIBUTARIES.									
C—Works	2,000	...	...	...	...	...	...	2,000	500
L—Earthwork	4,000	...	...	...	...	...	...	4,000	2,000
MACHGONG CANAL, INCLUDING EXTENSION.									
Main Canal.									
D to I—Works	4,000	...	...	...	...	...	...	4,000	1,500
K—Buildings	2,100	...	...	...	...	...	...	2,100	800
L—Earthwork	7,000	...	...	...	...	...	...	7,000	3,500
M—Plantation	2,500	...	...	...	...	...	...	2,500	1,500
DISTRIBUTARIES.									
C—Works	5,000	...	...	...	...	...	...	5,000	500
L—Earthwork	8,000	...	...	...	...	...	...	8,000	3,000
KENDRAPARA CANAL.									
Main Canal.									
D to I—Works	...	4,000	...	...	...	...	...	4,000	4,000
L—Earthwork	...	30,000	...	...	...	...	...	30,000	23,000
O—Miscellaneous ...	...	...	...	...	...	...	...	...	7,000
DISTRIBUTARIES.									
C—Works	...	2,000	...	...	...	...	...	2,000	1,000
L—Earthwork	...	7,000	...	...	...	...	...	7,000	6,000
GOBRI BRANCH.									
C—Works	...	1,500	...	...	...	...	...	1,500	1,000
L—Earthwork	...	3,000	...	...	...	...	...	3,000	2,000
O—Miscellaneous ...	...	2,000	...	...	...	...	...	2,000	2,000

GOVERNMENT OF BENGAL.

PART III—continued.

DETAIL OF THE BUDGET-ESTIMATE FOR MAINTENANCE AND REPAIRS OF IRRIGATION WORKS FOR THE YEAR 1879-80.

	Mahanuddy Division.	Brahminee-Byturnee Division.	Cossye Division	Eastern Sone Division.	Arrah Division.	Buxar Division.	Dehree Workshop Division.	Estimate, 1879-80.	Estimate, 1878-79.
C—ORDINARY PRODUCTIVE PUBLIC WORKS—continued.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ORISSA CANALS—contd.									
MAHANUDDY SERIES—*continued.*									
PATTAMOONDEE BRANCH.									
Main Canal.									
C—Works	...	1,500	..	...	...	...	...	1,500	1,000
L—Earthwork	...	3,000	...	...	...	...	...	3,000	2,500
O—Miscellaneous ...	...	2,500	.	..	...	...	...	2,500	2,000
HIGH LEVEL CANAL, SECTION I.									
Main Canal.									
D to I—Works	...	3,000	..	...	...	...	...	3,000	2,000
L—Earthwork	..	10,000	...	...	...	...	...	10,000	9,000
O—Miscellaneous ...	...	3,000	...	...	...	...	...	3,000	2,000
DISTRIBUTARIES.									
C—Works	...	2,000	..	...	...	...	...	2,000	1,000
L—Earthwork	...	5,000	...	...	...	...	...	5,000	3,912
Total Mahanuddy Series .	68,300	86,500	...	...	...	...	...	1,54,800	1,29,912
BRAHMINEE-BYTURNEE SERIES.									
HIGH LEVEL CANAL, SECTION II.									
D to I—Works	...	1,000	...	...	...	..	...	1,000	...
L—Earthwork	...	2,000	...	...	...	...	...	2,000	...
O—Miscellaneous ...	...	1,000	...	...	...	...	...	1,000	...
HIGH LEVEL CANAL, SECTION III.									
D to I—Works	...	1,000	...	...	...	...	...	1,000	...
L—Earthwork	...	4,000	...	...	...	...	...	4,000	...
O—Miscellaneous ...	...	1,000	...	...	...	...	...	1,000	...
Total Brahminee-Byturnee Series	...	10,000	...	...	...	...	...	10,000	...
Total Orissa Canals ...	68,300	96,500	.	...	...		...	1,64,800	1,29,912
MIDNAPORE CANAL.									
Head Works.									
C—Works	...	...	6,000	...	...	...	...	6,000	15,000

GOVERNMENT OF BENGAL.

PART III—continued.

DETAIL OF THE BUDGET-ESTIMATE FOR MAINTENANCE AND REPAIRS OF IRRIGATION WORKS FOR THE YEAR 1879-80.

	Mahanuddy Division.	Brahminee-Byturnee Division.	Cossye Division.	Eastern Sone Division.	Arrah Division.	Buxar Division.	Dehree Workshop Division.	Estimate, 1879-80.	Estimate, 1878-79.
C—ORDINARY PRODUCTIVE PUBLIC WORKS—continued.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
MIDNAPORE CANAL—*contd.*									
Main Canal.									
D to H—Works	...	...	5,000	...	...	...	...	5,000	10,000
I—Navigation Works ...	...	...	1,700	...	...	...	...	1,700	3,000
K—Buildings	...	...	5,000	...	...	...	...	5,000	5,000
L—Earthwork	...	...	41,700	...	...	...	...	41,700	47,429
DISTRIBUTARIES.									
C—Works ... ... / *L—Earthwork*	...	...	19,500	...	...	...	...	19,500	27,000
Total Midnapore Canal ...	...	...	78,900	...	...	...	...	78,900	1,07,429
HIDGELLEE TIDAL CANAL.									
D—Regulators ... ... / *I—Navigation Works* ...	...	...	1,000	...	...	...	...	1,000	2,500
K—Buildings	...	...	800	...	...	...	...	800	1,000
L—Earthwork	...	...	14,225	...	...	...	...	14,225	3,549
Total Tidal Canal ...	...	...	16,025	...	...	...	...	16,025	7,049
SONE CANALS.									
Head Works.									
C—Works	...	...	...	750	29,000	...	...	29,750	40,500
K—Buildings	...	...	...	1,500	...	...	8,000	9,500	10,000
M—Plantations	...	...	...	750	...	...	650	1,400	1,500
O—Miscellaneous ...	...	...	...	1,500	...	...	2,550	4,050	3,000
TOTAL HEAD WORKS ...	...	...	...	4,500	29,000	...	11,200	44,700	55,000
EASTERN MAIN CANAL SERIES.									
EASTERN MAIN CANAL.									
Main Canal.									
C—Works	...	...	...	500	...	...	...	500	1,500
K—Buildings	...	...	...	500	...	...	...	500	500
L—Earthwork	...	...	...	7,500	...	...	...	7,500	7,800
M—Plantations	...	...	...	200	...	...	...	200	200
DISTRIBUTARIES.									
L—Earthwork	...	...	...	200	...	...	...	200	...

PART III—continued.

DETAIL OF THE BUDGET-ESTIMATE FOR MAINTENANCE AND REPAIRS OF IRRIGATION WORKS FOR THE YEAR 1879-80.

	Mahanuddy Division.	Brahminee-Byturnee Division.	Cossye Division.	Eastern Sone Division.	Arrah Division.	Buxar Division.	Dehree Workshop Division.	Estimate, 1879-80.	Estimate, 1878-79.
C—ORDINARY PRODUCTIVE PUBLIC WORKS—concluded.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
SONE CANALS—contd.									
EASTERN MAIN CANAL SERIES—*continued.*									
PATNA BRANCH CANAL.									
Main Canal.									
C—Works	...	...	...	4,600	...	...	...	4,600	5,000
K—Buildings	...	...	...	2,400	...	...	...	2,400	2,400
L—Earthwork	...	...	...	12,500	...	...	...	12,500	10,910
M—Plantations	...	...	...	4,000	...	...	...	4,000	4,000
DISTRIBUTARIES.									
L—Earthwork	...	...	...	4,500	...	...	...	4,500	7,000
Total Eastern Main Canal Series ...	...	...	...	36,900	...	...	...	36,900	39,310
WESTERN MAIN CANAL SERIES.									
WESTERN MAIN CANAL.									
Main Canal.									
C to I—Works	...	...	...	...	1,500	1,000	...	2,500	3,000
K—Buildings	...	...	...	...	500	200	...	700	500
L—Earthwork	...	...	...	...	20,500	4,000	...	24,500	16,500
M—Plantations	...	...	...	...	1,000	1,000	...	2,000	2,000
DISTRIBUTARIES.									
L—Earthwork	...	...	...	...	500	22,500	...	23,000	9,500
ARRAH BRANCH CANAL.									
Main Canal.									
C—Works	...	...	...	...	4,000	...	...	4,000	3,500
K—Buildings	...	...	...	...	5,000	...	...	5,000	5,000
L—Earthwork	...	...	...	...	15,000	...	...	15,000	20,000
M—Plantations	...	...	...	...	1,000	...	...	1,000	1,000
DISTRIBUTARIES.									
C—Works	...	...	...	...	5,000	...	...	5,000	...
L—Earthwork	...	...	...	...	30,000	...	...	30,000	25,000
Total Western Main Canal Series	...	...	...	...	84,000	28,700	...	1,12,700	86,000
Total Sone Canals ...	...	...	...	41,400	1,13,000	28,700	11,200	1,94,300	1,80,310
Reserve for unforeseen repairs	...	...	...	...	...	...	...	5,975	...
Grand Total, Ordinary Productive Public Works ...	...	...	...	...	...	...	...	4,60,000	4,24,700

GOVERNMENT OF BENGAL.

PART III—continued.

DETAIL OF THE BUDGET-ESTIMATE FOR MAINTENANCE AND REPAIRS OF IRRIGATION WORKS FOR THE YEAR 1879-80.

	Estimate, 1879-80.		Estimate, 1878-79.	
	Amount.	Total.	Amount.	Total.
	Rs.	Rs.	Rs.	Rs.
D—AGRICULTURAL.				
REPAIRS OF WORKS FOR WHICH NO CAPITAL AND REVENUE ACCOUNTS ARE KEPT.				
IMPERIAL.				
ORISSA EMBANKMENTS.				
REPAIRS TO LINES OF EMBANKMENTS IN THE MAHANUDDY DIVISION.				
Aggregate length 648 *miles*—				
Repairs to Earthwork	70,000		63,000	
Ditto to Sluices	5,000		3,000	
Ditto to Bungalows	5,000		4,000	
Ditto to revetment wall along the Katjooree and Mahanuddy at Cuttack ...	5,000		.....	
		85,000		70,000
REPAIRS TO LINES OF EMBANKMENTS IN THE BRAHMINEE-BYTURNEE DIVISION.				
Aggregate length 265 *miles*—				
Repairs to Earthwork	25,000		21,000	
Ditto to Sluices	2,000		2,000	
Ditto to Bungalows	8,000		7,000	
		35,000		30,000
Total Orissa Embankments ...	.....	1,20,000		1,00,000
REPAIRS TO LINES OF EMBANKMENTS ON THE ROOPNARAIN RIVER.				
VIZ. 43 *miles on the right bank and* 32 *miles on the left bank*—				
Repairs to Earthwork	8,000		7,000	
Ditto to Sluices and Bridges	1,000		1,000	
Ditto to Bungalows	1,000		1,000	
		10,000		9,000
REPAIRS TO SEA EMBANKMENTS AT HIDGELLEE.				
Aggregate length 41 *miles*—				
Repairs to Embankments and Protective Works	4,000		3,500	
Repairs to Sluices	1,500		1,000	
Ditto to Bungalows	650		500	
		6,150		5,000
REPAIRS TO LINES OF RIVER EMBANKMENTS KNOWN AS HIDGELLEE EMBANKMENTS.				
Aggregate length 395 *miles*—				
Repairs to Earthwork	20,000		21,000	
Ditto to Sluices	14,000		18,000	
Ditto to Bungalows	6,550		6,000	
		40,550		45,000

GOVERNMENT OF BENGAL.

PART III—continued.

DETAIL OF THE BUDGET-ESTIMATE FOR MAINTENANCE AND REPAIRS OF IRRIGATION WORKS FOR THE YEAR 1879-80.

	Estimate, 1879-80.		Estimate, 1878-79.	
	Amount.	Total.	Amount.	Total.
	Rs.	Rs.	Rs.	Rs.
Repairs to Lines of Embankments in the 24-Pergunnahs District.				
Aggregate length 216 *miles*—				
Repairs to Earthwork including damming khals...	23,000		23,000	
Ditto to Sluices (41)	1,000		750	
Ditto to Bungalows (15)	1,000		500	
Ditto to Protective Spurs	1,400		750	
		26,400		25,000
Repairs to Lines of Embankments on the Damoodur River.				
Aggregate length 160 *miles*—				
Repairs to Earthwork	15,000		15,000	
Ditto to Sluices (40)	1,000		1,000	
Ditto to Bungalows (14)	1,000		5,000	
Ditto to Protective Spurs	2,000		1,500	
		19,000		18,000
Repairs to Lines of Embankments on the Selye River.				
Aggregate length 215 *miles*—				
Repairs to Earthwork	20,000		21,000	
Ditto to Sluices (60)	3,000		3,000	
Ditto to Bungalows (11)	1,000		1,000	
		24,000		25,000
Repairs to Lines of Embankments on the Adjai River.				
Aggregate length 26 *miles*—				
Repairs to Earthwork	2,500		2,000	
Ditto to Sluices (17)	650		550	
Ditto to Bungalows (4)	250		150	
Ditto to Timber Bridges	250		150	
Ditto to Road Crossings	250		150	
		3,900		3,000
Repairs to lines of Embankments on the Bhagiruthee and Ganges Rivers in the Moorshedabad District	10,000		10,000	
		10,000		10,000
Repairs to Cooley Khal Embankment in the Nuddea District	1,000		1,000	
Repairs to Kanchikatta Khal Embankment in the Nuddea District	300		300	
		1,300		1,300
Repairs to Embankments at Rampore Bauleah ...	400		.....	
		400		.....
Repairs to Embankments at Maldah ...	500		.....	
		500		.....
Reserve for unforeseen repairs	.....	2,800	.....	7,000
Repairs to School-house at Dehree	.. .	.....	1,700	1,700
Total Imperial ...	.....	2,65,000	. . ..	2,50,000
Provincial.				
Repairs to School-house at Dehree	2,700	2,700	....	... ..
Total Repairs of works for which no Capital and Revenue Accounts are kept	.....	2,67,700	.....	2,50,000

GOVERNMENT OF BENGAL.

PART III—concluded.

GENERAL ABSTRACT OF THE GRANTS PROVIDED FOR IN THE PRECEDING ESTIMATE.

	Imperial Funds			Contributions.	Provincial Funds.	Total.
	In India.	In England.	Total.			
Ordinary Productive Public Works.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Maintenance and Repairs of the Orissa Canals	.....	.....	.....	.....	1,64,800	
Ditto ditto of the Midnapore Canal	.....	.....	.....	.....	78,900	
Ditto ditto of the Hidgellee Tidal Canal	.....	.....	.....	.....	16,025	
Ditto ditto of the Sone Canals, including reserve for unforseen repairs	.....	.....	.....	.....	2,00,275	
Total Ordinary Productive Public Works	.....	.....	.....	.....	4,60,000	4,60,000
Agricultural.						
Repairs of works for which no Capital and Revenue Accounts are kept	2,65,000	.....	2,65,000	.....	2,700	2,67,700
Grand Total of Maintenance and Repairs	.....	.....	.....	.....	.....	7,27,700

GOVERNMENT OF BENGAL.

PART IV.

DETAIL OF THE BUDGET-ESTIMATE OF ESTABLISHMENT OF THE IRRIGATION DEPARTMENT FOR THE YEAR 1879-80.

Number. 1878-79.	Number. 1879-80.	Particulars.	Rate of Salary.	1879-80. Per mensem.	1879-80. Per annum.	1879-80. Total.	1878-79.
		Direction.	Rs.	Rs.	Rs.	Rs.	Rs.
		Chief Engineer.					
1	...	Chief Engineer, 1st class ...	...	...	...	.....	33,652
...	1	Ditto, 3rd „	1,800				
		Presidency house-rent	60				
				1,860	22,320		
1	1	Assistant Secretary (Assistant Engineer, 2nd grade)	350				
		Presidency allowance and house-rent	70				
				420	5,040		5,040
16	16	Clerks	...	...	21,098		20,548
2	2	Draftsmen	...	385	4,620		4,620
1	1	Estimator	90	90	1,080		1,080
13	13	Duftri, chuprassie, &c.	...	94	1,128		1,128
		Temporary establishment ...	...	...	510		228
						55,796	66,296
		Lithographic Establishment.					
2	2	Draftsmen	...	65	780		780
2	2	Printers	...	35	420		420
6	6	Pressmen	6	36	432		432
1	1	Chuprassie, &c.	6	6	72		72
						1,704	1,704
		Printing charges	...	...	4,000		
		Office contingencies	...	...	3,000		
						7,000	7,000
		Travelling allowances	...	...	2,000	2,000	1,000
45	45	Total Chief Engineer ...	...	...	...	66,500	76,000
		Superintending Engineers.					
1	1	Superintending Engineer, 1st grade ...	1,600	1,600			
2	1	Ditto ditto, 2nd „ ...	1,350	1,350			
...	1	Ditto ditto, 3rd „ ...	1,100	1,100			
		Net Military pay	241	241			
1	1	Personal Assistant (Executive Engineer, 3rd grade)	650	650			
1	..	Ditto ditto (Assistant Engineer, 2nd grade)	...	...			
		Presidency allowance and house-rent...	100	100			
				5,041	60,492		67,356
1	2	Computors	...	...	1,620		1,020
18	18	Clerks	...	...	19,636		19,656
4	5	Draftsmen	...	...	4,260		3,660
...	1	Moonshee	15	15	180		.....
18	19	Chupprassies, &c.	...	...	1,278		1,224
						87,466	92,916

GOVERNMENT OF BENGAL.

PART IV—continued.

DETAIL OF THE BUDGET-ESTIMATE OF ESTABLISHMENT OF THE IRRIGATION DEPARTMENT FOR THE YEAR 1879-80.

Number. 1878-79.	Number. 1879-80.	Particulars.	Rate of Salary.	1879-80. Per mensem.	1879-80. Per annum.	1879-80. Total.	1878-79.
		Superintending Engineers—continued.	Rs.	Rs.	Rs.	Rs.	Rs.
		Temporary establishment ...	...	...	...	584	584
		Travelling allowance	...	...	...	3,500	3,000
		Contingencies	...	...	...	6,000	4,500
46	49	Total Superintending Engineers ...	...	...	...	97,500	1,01,000
		Accounts.					
		Contribution for the Office of the Examiner of Accounts	...	...	...	68,000	73,000
		Total Direction ...	...		...	2,32,000	2,50,000
		Executive Establishment.					
		Engineering Establishment.					
5	5	Executive Engineers, 1st grade ...	950	4,750			
4	6	Ditto ditto, 2nd „ ...	800	4,800			
6	6	Ditto ditto, 3rd „ ...	650	3,900			
6	9	Ditto ditto, 4th „ ...	550	4,950			
9	13	Assistant ditto, 1st „ ...	450	5 850			
19	18	Ditto ditto, 2nd „ ...	350	6,300			
2	2	Ditto ditto, 3rd „ ...	250	500			
		Net Military pay	...	591			
		Personal allowance	...	100			
		Presidency allowance	...	500			
		Ditto house-rent	...	285			
				32,526	3,90,312		
51	59	Total Engineering Establishment ...	...	...	...	3,90,312	3,33,564
		Upper Subordinate Establishment.					
4	4	Sub-Engineers, 1st grade ...	400	1,600			
4	4	Ditto, 2nd „ ...	300	1,200			
6	7	Ditto, 3rd „ ...	250	1,750			
10	11	Supervisors, 1st „ ...	200	2,200			
18	19	Ditto, 2nd „ ...	150	2,850			
33	35	Overseers, 1st „ ...	100	3,500			
10	3	Ditto, 2nd „ ...	80	240			
5	11	Ditto, 3rd „ ...	60	660			
		Sub-Divisional allowance of subordinates	30	1,050			
		Military pay and allowance ...	...	296			
		Personal allowance	...	305			
		Presidency allowance	...	60			
				15,711	1,88,582		
90	94	Total Upper Subordinate Establishment	...	...	...	1,88,524	1,78,572

GOVERNMENT OF BENGAL.

PART IV—continued.

DETAIL OF THE BUDGET-ESTIMATE OF ESTABLISHMENT OF THE IRRIGATION DEPARTMENT FOR THE YEAR 1879-80.

Number. 1878-79.	Number. 1879-80.	Particulars.	Rate of Salary.	1879-80. Per mensem.	1879-80. Per annum.	1879-80. Total.	1878-79.
		Executive Establishment—*continued.*	Rs.	Rs.	Rs.	Rs.	Rs.
		Lower Subordinate Establishment.					
75	100	Sub-Overseers	...	5,000	60,000		
		Total Lower Subordinate Establishment	...	...	...	60,000	36,000
		Petty.					
10	11	Store-keepers	...	360	...		
6	14	Sircars	...	219	...		
4	1	Gauge Readers	8	8	...		
5	4	Tindals	7	28	...		
1	1	Weighman	8	8	...		
9	10	Duffadars	8	80	...		
245	259	Chupprassies, &c.	...	1,365	...		
8	3	Lascars	5	15	...		
288	303			2,083	24,996		
		Total of Petty Establishment ...	...	...	...	24,996	22,608
		Accountants.					
9	10	Accountants 3rd and 4th grades ...	...	...	18,036	18,036	14,340
		Office Establishment.					
55	70	Clerks	...	3,147			
10	14	Draftsmen	...	645			
18	20	Cashiers	...	850			
7	32	Moonshees and Mohurirs ...	...	449			
8	9	Duftries	...	72			
40	67	Chupprassies	...	294			
				5,457	65,484		49,164
		Temporary Establishment ...	...	...	2,640		6,472
138	212	Total Office Establishment ...	...	...	...	68,124	55,636
		Total Salaries	...	...	...	7,50,000	6,40,720
		Travelling Allowances	...	...	...	1,00,000	91,000
		Office Contingencies	...	...	...	21,600	20,280
		Total Executive Establishment ...	...	...	...	8,71,600	7,52,000
		Medical.					
1	1	Civil Surgeon at Dehree... ...	350	350			
...	...	Allowance to Surgeon at Cuttack ...	...	100			
...	...	Ditto ditto at Buxar ...	...	50			
2	2	Assistant Surgeons	...	250			
1	...	Ditto Apothecary	...	...			
		Carried over ...	...	750			

GOVERNMENT OF BENGAL.

PART IV—continued.

DETAIL OF THE BUDGET-ESTIMATE OF ESTABLISHMENT OF THE IRRIGATION DEPARTMENT FOR THE YEAR 1879-80.

Number.		Particulars.	Rate of Salary.	1879-80.			1878-79.
1878-79.	1879-80.			Per mensem.	Per annum.	Total.	
		Medical—continued.	Rs.	Rs.	Rs.	Rs.	Rs.
		Brought forward ...	...	750			
13	11	Native Doctors	...	280			
5	5	Compounders	8	40			
2	2	Writers	...	25			
24	25	Chupprassies, sweepers, &c. ...	...	112			
				1,207	14,484		
		Contingencies	...	...	1,516	16,000	18,000
		Total Medical ...	...	...	...	16,000	18,000
		Dehree Training School.					
		Allowance to Executive Engineer, Workshop Division	150	150			
1	1	School Master	250	250			
		Fees for four Foremen	50	200			
		Allowance to Monitors	...	24			
...	1	Cook for Hospital	8	8			
...	6	Servants	...	38			
				670	8,040	8,040	7,056
		Subsistence allowance to 41 European boys	20	820			
		Ditto to 15 Native boys	8	120			
				940	11,280		
		Deduct part of subsistence allowance payable by parents—					
		For 41 European boys ...	5	205			
		„ 15 Native „ ...	1	15			
		Earnings (three-fourths of value of work)	...	252			
				472	5,664		
						5,616	5,088
		Contingencies including garden ...	...	...	...	1,344	1,856
		Total Dehree Training School ...	...	...	...	15,000	14,000
		REVENUE ESTABLISHMENT.					
		Regular Establishment.					
		Orissa and Midnapore Canals.					
3	3	Deputy Canal Revenue Superintendents	400	1,200			
		Charge allowance to one ditto ...	50	50			
		Carried over ...	...	1,250			

GOVERNMENT OF BENGAL.

PART IV—concluded.

DETAIL OF THE BUDGET-ESTIMATE OF ESTABLISHMENT OF THE IRRIGATION DEPARTMENT FOR THE YEAR 1879-80.

Number. 1878-79.	Number. 1879-80.	Particulars.	Rate of Salary.	1879-80. Per mensem.	1879-80. Per annum.	1879-80. Total.	1878-79.
		Revenue Establishment—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.
		Regular Establishment—contd.					
		Orissa and Midnapore Canals—contd.					
		Brought forward ...		1,250			
8	6	Tehsildars	50	300			
8	12	Ameens	20	240			
33	29	Clerks and Mohurirs	...	550			
23	25	Peons	...	139			
...	74	Patrols	...	515			
				2,994	35,928		
		Sone Canals.					
1	3	Deputy Collectors	200	600			
3	...	Sub-Deputy Collectors	...	...			
7	6	Clerks	...	210			
20	18	Mohurirs	...	323			
10	38	Peons	...	198			
10	11	Zilladars	...	690			
10	...	Ameens					
...	173	Patrols, &c.	...	1,220			
				3,241	38,892		
		Temporary Measuring Establishment...	...	...	20,356		
						95,176	74,568
		Travelling allowance	...	...	...	12,000	12,000
		Contingencies	...	...	...	6,000	6,000
		Total Irrigation ...	...	...	...	1,13,176	92,568
		Water Regulation.					
6	9	Gauge Readers	...	71			
106	116	Lascars, &c.	...	862			
112	170			933	11,196	11,196	8,220
		Total Water Regulation ...	...	...	...	11,196	8,220
		Navigation.					
33	40	Toll Collectors	...	796			
55	63	Tindals	...	401			
210	224	Lascars, &c.	...	1,222			
				2,419	29,028	29,028	25,212
		Total Navigation ...	...	...	...	29,028	25,212
		Total Revenue ...	...	...	...	1,53,400	1,26,000

ABSTRACT OF THE FOREGOING PROVISION FOR ESTABLISHMENT.

	1879-80.				1878-79.
	Salaries.	Travelling allowance.	Contingencies.	Total.	
	Rs.	Rs.	Rs.	Rs.	Rs.
DIRECTION ... Chief Engineer and Joint-Secretary	57,500	2,000	7,000	66,500	76,000
Superintending Engineers...	88,000	3,500	6,000	97,500	1,01,000
Examiner	68,000	.....	.....	68,000	73,000
TOTAL ...	2,13,500	5,500	13,000	2,32,000	2,50,000
GENERAL ... Executive	7,50,000	1,00,000	21,600	8,71,600	7,52,000
Medical	14,484	.....	1,516	16,000	18,000
TOTAL ...	7,64,484	1,00,000	23,116	8,87,600	7,70,000
Dehree Training School	13,656	.....	1,344	15,000	14,000
REVENUE ... Irrigation	95,176	12,000	6,000	1,13,176	92,568
Water Regulation ...	11,196	.....	.....	11,196	8,220
Navigation	29,028	.....	.....	29,028	25,212
TOTAL ...	1,35,400	12,000	6,000	1,53,400	1,26,000
GRAND TOTAL ...	11,27,040	1,17,500	43,460	12,88,000	11,60,000
ADD—Payable to General Branch of this Department for repairs to Government embankments under it (estimated outlay Rs. 12,200)				2,806	
				12,90,806	
DEDUCT— (1.)—Charges debitable to General Branch on account of its works in Orissa under charge of this Branch ... ... Rs. 31,250 (Estimated outlay Rs. 1,25,000.) (2).—Charges debitable to Tuccave embankments ... ... ,, 25,000 (Estimated outlay in Midnapore and North Behar, Rs. 1,00,000.)				56,250	
				12,34,556	

DISTRIBUTION OF THE PROVISION

	Charges for Direction and Account.	Executive Engineers.		Assistant Engineers.		Upper Subordinates.		Lower Subordinates.		Accountants.		Office Estabt.		Menial Estabt.
		No.	Cost.	No.	Cost.	No.	Cost.	No.	Cost.	No.	Cost.	No.	Cost.	Cost.
	Rs		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.	Rs.
PRODUCTIVE PUBLIC WORKS.														
CAPITAL PRODUCTIVE PUBLIC WORKS.														
ORISSA CANALS.														
Mahanuddy Division ...	...	2	22,200	2	8,400	11	22,800	9	5,400	2	2,988	21	7,504	2,880
Brahminee-Byturnee Division.	...	3	27,480	2	10,800	11	24,600	15	9,000	1	1,800	13	5,392	2,124
Balasore Survey Division...	...	1	11,400	1	5,400	3	7,320	...	...	...	...	8	2,940	...
Surplus Establishment in the Northern Drainage and Embankment and Gunduck Divisions.	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Superintending Engineer, Chief Engineer, and Account ...	66,500	...	...	...	...	...	...	...	...	...	...	...	...	...
Total ...	66,500	6	61,080	5	24,600	25	54,720	24	14,400	3	4,788	42	15,836	5,004
MIDNAPORE CANAL.														
Cossye Division	...	1	6,600	4	19,200	14	33,060	16	9,600	1	1,536	19	7,612	4,344
Total ...	...	1	6,600	4	19,200	14	33,060	16	9,600	1	1,536	19	7,612	4,344
SONE CANALS.														
Dehree Workshop Division	...	1	7,800	3	12,600	6	14,376	1	600	1	1,044	17	6,132	1,404
Arrah Division	...	3	22,692	2	8,400	10	11,520	9	5,400	1	2,760	36	9,860	4,044
Buxar Division	...	2	14,880	6	26,400	13	22,848	13	7,800	1	2,880	38	10,436	4,320
Eastern Sone Division ...	...	2	13,200	5	25,440	8	10,800	9	5,400	1	1,800	27	7,412	3,612
Surplus Establishment in the Northern Drainage and Embankment and Gunduck Divisions.	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Superintending Engineer, Chief Engineer, and Account ...	1,13,860	...	...	...	...	...	...	...	...	...	...	...	...	...
Total ...	1,13,860	8	58,572	16	72,840	37	59,544	32	19,200	4	8,484	118	33,840	13,380
Total Capital Productive Public Works.	1,80,360	15	1,26,252	25	1,16,640	76	1,47,324	72	43,200	8	14,808	179	57,288	22,728
IMPERIAL.														
AGRICULTURAL.														
Agricultural and Irrigation works for which no Capital and Revenue Accounts are kept.														
Orissa Embankment (mixed) Divisions	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Northern Drainage and Embankment Division ...	...	6	63,480	3	11,400	14	30,048	14	8,400	1	2,184	15	5,712	1,176
Cossye (mixed) Division ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Cement Experiment Division	...	1	9,540	...	...	...	...	...	...	...	...	4	1,224	...
General Branch ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...

OF BENGAL.

V.

FOR ESTABLISHMENT FOR 1879-80.

Medical Estabt.	Revenue Estabt.	Navigation Estabt.	School.	Total salaries.	Travelling allowances.	Contingencies.	Add or deduct for mixed Divisions.	Total.	Grants for works and repairs and revenue.			
Cost.	*Cost.*	*Cost.*	*Cost.*						Works.	Repairs.	Total.	Revenue receipts.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
2,384	...	...	...	74,556	10,000	2,000	—99,864	81,406	...	...	...	...
1,518	...	...	...	82,714	10,000	2,000						
...	...	...	...	27,060	6,000	1,500	...	34,560	...	...	...	...
...	...	...	...	...	...	...	+36,367	36,367	...	...	...	...
...	...	...	...	66,500	...	...	—6,250	60,250	...	...	...	...
3,902	...	...	...	2,50,830	26,000	5,500	—69,747	2,12,583	4,87,500	...	4,87,500	...
2,600	...	...	...	84,552	10,000	2,000	—43,368	53,184	...	...	...	...
2,600	...	...	...	84,552	10,000	2,000	—43,368	53,184	...	...	...	...
6,100	...	...	...	50,056	3,000	2,500	—34,974	2,91,574	...	...	...	...
...	...	...	...	64,676	15,000	3,000						
1,698	...	...	...	91,262	14,000	2,100						
1,290	...	...	...	68,954	10,000	2,000						
...	...	...	...	...	...	...	+ 68,633	68,633	...	...	...	...
...	...	...	...	1,13,860	...	...	...	1,13,860	...	...	...	...
9,088	...	...	...	3,88,808	42,000	9,600	+ 33,659	4,74,067	9,20,000	...	9,20,000	...
15,590	...	...	...	7,24,190	78,000	17,100	—79,456	7,39,834	14,07,500	...	14,07,500	...
...	...	...	...	...	...	...	+ 25,200	25,200	...	1,20,000	1,20,000	...
...	...	...	...	1,22,400	12,000	2,000	—54,494	81,906	...	73,300	73,300	...
...	...	...	...	...	...	...	+ 10,206	10,206	...	56,700	56,700	...
...	...	...	...	10,764	...	1,000	...	11,764	...	...	...	...
...	...	...	...	...	...	...	+ 2,806	2,806	...	12,200	12,200	...

	Charges for Direction and Accounts.	Executive Engineers.		Assistant Engineers.		Upper Subordinates.		Lower Subordinates.		Accountants.		Office Estabt.		Menial Estabt.
		No.	Cost.	No.	Cost.	No.	Cost.	No.	Cost.	No.	Cost.	No.	Cost.	Cost.
	Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.	Rs.
IMPERIAL—*continued.*														
Minor works and reserve for repairs.	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Superiending Engineer Chief Engineer, and Account.	13,640	...	...	...	...	..	...	...	...	...	...	...	...	...
Total agricultural and irrigation works for which no Capital and Revenue Accounts are kept.	13,640		73,020	3	11,400	14	30,048	14	8,400	1	2,184	19	6,936	1,176
Total Imperial ...	13,640	7	73,020	3	11,400	14	30,048	14	8,400	1	2,184	19	6,936	1,176
PROVINCIAL.														
Productive Public Works.														
Ordinary Public Works.														
ORISSA CANALS.														
Mahanuddy Division Brahminee-Byturnee Division.	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Superintending Engineer, Chief Engineer, and Account.	5,000	...	...	...	...	...	...	...	...	...	...	...	...	...
Total ...	5,000	...	...	...	...	...	...	...	...	...	...	...	...	...
ORDINARY PRODUCTIVE PUBLIC WORKS.														
Expenses of working and maintenance.														
ORISSA CANALS.														
Mixed Divisions ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Superintending Engineer, Chief Engineer, and Account.	8,240	...	...	...	...	...	...	...	...	...	...	...	...	...
Total ...	8,240	...	...	...	...	...	...	...	...	...	...	...	...	...

OF BENGAL.

V—continued.

FOR ESTABLISHMENT FOR 1879-80.

Medical Estabt.	Revenue Estabt.	Navigation Estabt.	School.	Total salaries.	Travelling allowances.	Contingencies.	Add or deduct for mixed Division.	Total.	Grant for works and repairs and revenue.			
Cost.	*Cost.*	*Cost.*	*Cost.*						Works	Repairs.	Total.	Revenue receipts.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	...	...	...	...	...	...	...	35,000	2,800	37,800	...
...	...	...	...	13,640	...	...	...	13,640	...	...	...	...
...	...	...	...	1,46,804	12,000	3,000	—16,282	1,45,522	35,000	2,65,000	3,00,000	5,000
...	...	...	...	1,46,804	12,000	3,000	—16,282	1,45,522	35,000	2,65,000	3,00,000	5,000
...	...	...	...	...	...	...	+20,000	20,000	...	...	...	...
...	...	...	...	5,000	...	...	...	5,000	...	...	...	...
...	...	...	...	5,000	...	...	+20,000	25,000	1,00,000	...	1,00,000	...
...	32,948	7,548	...	40,496	...	...	+29,664	70,160	...	...	...	...
...	...	...	...	8,240	...	...	...	8,240	...	...	...	...
...	32,948	7,548	...	48,736	...	...	+29,664	78,400	...	1,64,800	1,64,800	2,35,000

	Charges for Direction and Account.	Executive Engineers.		Assistant Engineers.		Upper Subordinates.		Lower Subordinates.		Accountants.		Office Establishment.		Menial Establt.
		No.	*Cost.*	*No.*	*Cost.*	*No.*	*Cost.*	*No.*	*Cost.*	*No.*	*Cost.*	*No.*	*Cost.*	*Cost.*
PROVINCIAL—*continued.*	Rs.		Rs.		Rs.		Rs		Rs.		Rs.		Rs.	Rs.
ORDINARY PRODUCTIVE PUBLIC WORKS —*continued.*														
MIDNAPORE CANAL.														
Cossye Division	...	...	...	...		...			...	...	...	...	...	..
Superintending Engineer, Chief Engineer, and Account.	3,945	...	...	...	...	.			...	...	...	...	.	
Total ...	3,945	...	...	...	.	...	...	...	...	...	...		..	.
HIDGELLEE TIDAL CANAL.														
Cossye Division	...	...	...	...	.					..				...
Superintending Engineer, Chief Engineer, and Account.	1,100	...	...	...	.					..	..			.
Total ...	1,100	...	...	...	.	...	..	.		...	.		..	..
SONE CANALS.														
Mixed Divisions		...	...	...	.	..		...	.	...	...	...		
Superintending Engineer, Chief Engineer, and Account.	9,715	...	...	..	.	.	.	...	.	...	.	.		.
Total ...	9,715	...	...	.		.		..	..		.	...	...	...
Total Ordinary Productive Public Works.	23,000	...	...				.	...	...			..		.
AGRICULTURAL.														
Agricultural and Irrigation works for which no Capital and Revenue Accounts are kept.														
Dehree Workshop Division	...	...	..	.	...	...	...	...	...	..	...	...	...	...
Total ...	...	...	...	...	..	...	...	...	...	...	...	...	...	...
Irrigation works for which Capital and Revenue Accounts are kept, but not classed as Productive Public Works.														
Gunduck Division ...	...	4	38,400	5	24,600	4	11,160	14	8,400	1	1,044	14	3,900	1,092

* Inclusive of Rs. 5,975

BENGAL.

V—continued.

FOR ESTABLISHMENT FOR 1879-80.

Medical Estabt.	Revenue Estabt.	Navigation Estabt.	School.	Total salaries.	Travelling allowances.	Contingencies.	Add or deduct for mixed Divisions.	Total.	Grant for works and repairs and revenue.			
Cost.	Cost.	Cost.	Cost.						Works.	Repairs.	Total.	Revenue receipts.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	18,200	7,752	...	25,952	...	...	+14,202	40,154	...	...	...	...
...	...	...	...	3,945	...	...	...	3,945	...	...	...	...
...	18,200	7,752	...	29,897	...	...	+14,202	44,099	...	78,900	78,900	1,81,000
...	...	3,228	...	3,228	...	...	+3,960	7,188	...	...	...	...
...	...	...	...	1,100	...	...	...	1,100	...	...	...	...
...	...	3,228	...	4,328	...	.	+3,960	8,228	...	*22,00	22,000	51,000
...	73,224	10,500	...	83,724	...	...	+34,974	1,18,698	...	...	...	...
...	...	..	..	9,715	...	...	...	9,715	...	...	...	...
..	73,224	10,500	...	93,439	...	..	+34,974	1,28,413	...	1,94,300	1,94,300	6,00,000
...	1,24,372	29,028	...	1,76,400	.	...	+82,800	2,59,200	...	4,60,000	4,60,000	10,6[illegible],000
...	...	...	15,000	15,000	...	...	...	15,000	...	...	...	...
...	...	...	15,000	15,000	...	...	...	15,000	16,000	2,700	18,700	...
410	...	...	...	89,006	10,000	1,500	—60,506	40,000	2,00,000	...	2,00,000	

for unforeseen repairs.

DISTRIBUTION OF THE PROVISION

	Charges for Direction and Account.	Executive Engineers.		Assistant Engineers.		Upper Subordinates.		Lower Subordinates.		Accountants.		Office Estabt.		Menial Estabt.
		No.	Cost.	No.	Cost	No.	Cost.	No	Cost.	No.	Cost.	No.	Cost.	Cost.
PROVINCIAL—*concluded.*	Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.	Rs.
Agricultural—contd.														
Orissa canals } Plantations.	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Midnapore canal } Plantations.	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Sone canals } Plantations.	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Superintending Engineer, Chief Engineer, and Account.	10,000	...	...	...	...	...	...	...	...	...	...	...	...	...
Total ...	10,000	4	38,400	5	24,600	4	11,160	14	8,400	1	1,044	14	3,900	1,092
Total Agricultural ...	10,000	4	38,400	5	24,600	4	11,160	14	8,400	1	1,044	14	3,900	1,092
Total Provincial ...	38,000	4	38,400	5	24,600	4	11,160	14	8,400	1	1,044	14	3,900	1,092
GRAND TOTAL ...	2,32,000	26	2,37,672	33	1,52,640	94	1,88,532	100	60,000	10	18,036	212	63,124	24,996

OF BENGAL.

V—concluded.

FOR ESTABLISHMENT FOR 1879-80.

Medical Estabt.	Revenue Estabt.	Navigation Estabt.	School.	Total salaries.	Travelling allowances.	Contingencies.	Add or deduct for mixed Divisions	Total.	Grant for works and repairs and revenue.			
Cost.	*Cost.*	*Cost.*	*Cost.*						Works.	Repairs.	Total.	Revenue receipts.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	...	...	...	...	...	...	...	3,000	...	3,000	...
...	...	...	...	...	...	...	...	...	3,000	...	3,000	...
...	...	...	...	...	...	...	...	...	4,000	...	4,000	...
...	...	...	...	10,000	...	...	...	10,000	...	...	...	
410	...	...	...	99,006	10,000	1,500	—60,506	50,000	2,10,000	...	2,10,000	...
410	...	...	15,000	1,14,006	10,000	1,500	—60,506	65,000	2,26,000	2,700	2,28,700	...
410	1,24,372	29,028	15,000	2,95,406	10,000	1,500	+42,294	3,49,200	3,26,000	4,62,700	7,88,700	10,67,000
16,000	1,24,372	29,028	15,000	11,66,400	1,00,000	21,600	—53,444	12,34,556	17,68,500	7,27,700	24,96,200	10,72,000

GOVERNMENT OF BENGAL.

PART VI

DETAIL OF THE BUDGET-ESTIMATE FOR EXPENDITURE ON TOOLS AND PLANT FOR THE YEAR 1879-80.

	Estimate, 1879-80.	Estimate, 1878-79.
PRODUCTIVE PUBLIC WORKS.	Rs.	Rs.
CAPITAL PRODUCTIVE PUBLIC WORKS.		
Orissa Canals.		
Navigation Plant	50,000	....
Miscellaneous	15,000	5,000
Repairs and Carriage	15,000	15,000
Total ...	80,000	20,000
Midnapore Canal.		
Navigation Plant	15,000	15,000
Miscellaneous	1,000	1,000
Repairs and Carriage	4,000	4,000
Total ...	20,000	20,000
Sone Canals.		
Navigation Plant	50,000	1,25,900
Miscellaneous	25,000	9,700
Repairs and Carriage	27,666	20,000
Total	1,02,666	1,55,600
Total Productive Public Works .	2,02,666	1,95,600
IMPERIAL.		
AGRICULTURAL		
Agricultural and Irrigation Works for which no Capital and Revenue Accounts are kept.		
Miscellaneous	2,000	2,000
Repairs and Carriage	2,478	3,000
Total Agricultural and Irrigation Works for which no Capital and Revenue Accounts are kept	4,478	5,000
Total Imperial	4,478	5,000
PROVINCIAL.		
PRODUCTIVE PUBLIC WORKS.		
ORDINARY PUBLIC WORKS.		
Orissa Canals.		
Miscellaneous . .	2,500	
Repairs and Carriage	2,500	
Total	5,000	
Total Productive Public Works	5,000	

GOVERNMENT OF BENGAL.

PART VI—continued.

DETAIL OF THE BUDGET-ESTIMATE FOR EXPENDITURE ON TOOLS AND PLANT FOR THE YEAR 1879-80.

	Estimate, 1879-80.	Estimate, 1878-79.
PROVINCIAL—continued.	Rs.	Rs.
ORDINARY PRODUCTIVE PUBLIC WORKS.		
EXPENSES OF WORKING AND MAINTENANCE.		
Orissa Canals.		
Miscellaneous	2,800	2,000
Repairs and Maintenance	5,000	6,000
Total ...	7,800	8,000
Midnapore Canal.		
Miscellaneous	.....	.....
Repairs and Carriage	6,000	6,000
Total ...	6,000	6,000
Hidgellee Tidal Canal.		
Miscellaneous	.....	.....
Repairs and Carriage	2,000	1,400
Total ...	2,000	1,400
Sone Canals.		
Miscellaneous	5,000	5,000
Repairs and Carriage	4,000	4,000
Total ...	9,000	9,000
Total Ordinary Productive Public Works ...	24,800	24,400
AGRICULTURAL.		
(1).—Agricultural and Irrigation Works for which no Capital and Revenue Accounts are kept.		
Miscellaneous	1,000	.....
Repairs and Carriage	300	.....
Total Agricultural and Irrigation Works for which no Capital and Revenue Accounts are kept...	1,300	.....
(2).—Capital of Irrigation Works for which Capital adn Revenue Accounts are kept, but not classed as Productive Public Works.		

GOVERNMENT OF BENGAL.

PART VI—concluded.

DETAIL OF THE BUDGET-ESTIMATE FOR EXPENDITURE ON TOOLS AND PLANT FOR THE YEAR 1879-80.

	Estimate, 1879-80.	Estimate, 1878-79.
PROVINCIAL—concluded.	Rs.	Rs.
AGRICULTURAL—concluded.		
Sarun Scheme.		
Miscellaneous	7,500	.....
Repairs and Carriage	2,500	.....
Total ...	10,000	.....
Total Capital of Irrigation Works for which Capital and Revenue Accounts are kept, but not classed as Productive Public Works ...	10,000	.....
Total Agricultural ...	11,300	.....
Total Provincial ...	41,100	24,400
Grand Total ...	2,48,244	2,25,000

GOVERNMENT OF BENGAL.

PART VII.

ABSTRACT OF THE PROBABLE INCREASE OR DECREASE IN THE SUSPENSE ACCOUNTS OF IRRIGATION WORKS FOR THE YEAR 1879-80.

	Estimate, 1879-80.	Estimate, 1878-79.
Nil.		

GOVERNMENT OF BENGAL.

APPENDIX A.

ACTUAL AND ESTIMATED CAPITAL ACCOUNT OF THE CANALS IN BENGAL TO END OF THE YEAR 1879-80.

	Direct Charges.			Indirect Charges.					
	Ordinary Public Works.	Capital Productive Public Works.	Total.	Capitalization of abatement of Land Revenue.	Exchange on payments in England.	Leave and Pension Allowances.	Interest.	Total.	Grand Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Orissa Canals.									
Actual outlay to end of 1877-78	3,37,047	1,74,13,733	1,77,50,780	30,122	...	...	52,10,789	52,40,911	2,29,91,691
Probable outlay during 1878-79	...	6,16,306	6,16,306	...	...	...	8,12,652	8,12,652	14,28,958
Proposed outlay during 1879-80	...	7,80,083	7,80,083	...	...	...	8,44,071	8,44,071	16,24,154
Total Imperial ...	3,37,047	1,88,10,122	1,91,47,169	30,122	...	...	68,67,512	68,97,634	2,60,44,803
Provincial.									
Actual outlay to end of 1877-78	...	...	...	...	...	...	...	...	...
Probable outlay during 1878-79	...	...	...	...	...	...	...	...	...
Proposed outlay during 1879-80	1,30,000	...	1,30,000	...	...	...	2,925	2,925	1,32,925
Total Provincial...	1,30,000	...	1,30,000	...	...	...	2,925	2,925	1,32,925
Total Orissa Canals	4,67,047	1,88,10,122	1,92,77,169	30,122	...	...	68,70,437	69,00,559	2,61,77,728
Midnapore Canal.									
Actual outlay to end of 1877-78	2,54,577	67,97,196	70,51,773	...	...	...	21,37,743	21,37,743	91,89,516
Probable outlay during 1878-79	...	2,23,875	2,23,875	...	...	...	3,22,367	3,22,367	5,46,242
Proposed outlay during 1879-80	...	73,184	73,184	...	...	...	3,29,051	3,29,051	4,02,235
Total Midnapore Canal ...	2,54,577	70,94,255	73,48,832	...	...	...	27,89,161	27,89,161	1,01,37,993
Tidal Canal.									
Actual outlay to end of 1877-78	92,558	16,80,141	17,72,699	11,206	...	...	6,05,992	6,17,198	23,89,897
Probable outlay during 1878-79	...	...	...	...	...	...	80,268	80,268	80,268
Proposed outlay during 1879-80	...	...	...	...	...	...	80,268	80,268	80,268
Total Tidal Canal	92,558	16,80,141	17,72,699	11,206	...	...	7,66,528	7,77,734	25,50,433

GOVERNMENT OF BENGAL.

APPENDIX A—continued.

ACTUAL AND ESTIMATED CAPITAL ACCOUNTS OF THE CANALS IN BENGAL TO END OF THE YEAR 1879-80.

	Direct Charges.			Indirect Charges.					
	Ordinary Public Works.	Capital Productive Public Works.	Total.	Capitalization of abatement of Land Revenue.	Exchange on payments in England.	Leave and Pension Allowances.	Interest.	Total.	Grand Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Sone Canals.									
Actual outlay to end of 1877-78	88,635	1,89,79,530	1,90,68,165	16,875	...	...	35,93,313	36,10,188	2,26,78,358
Probable outlay during 1878-79		19,09,819	19,09,819	...	...	...	9,01,038	9,01,038	28,10,857
Proposed outlay during 1879-80	...	14,96,733	14,96,733	...	...	...	9,77,685	9,77,685	24,74,418
Total Sone Canals	88,635	2,23,86,082	2,24,74,717	16,875	...	...	54,72,036	54,88,911	2,79,63,628
Tirhoot Project.									
Actual outlay to end of 1877-78	5,34,907	...	5,34,907	...	...	...	61,154	61,154	5,96,061
Probable outlay during 1878-79	...	...	...	...	...	...	24,070	24,070	24,070
Proposed outlay during 1879-80	...	...	...	...	...	...	24,070	24,070	24,070
Total Tirhoot Project ...	5,34,907	...	5,34,907	...	...	...	1,09,294	1,09,294	6,44,201
Hooghly Project.									
Actual outlay to end of 1877-78	1,42,808	...	1,42,808	151	...	...	19,316	19,467	1,62,275
Probable outlay during 1878-79	...	...	...	...	...	...	6,426	6,426	6,426
Proposed outlay during 1879-80	...	...	...	...	...	...	6,426	6,426	6,426
Total Hooghly Project ...	1,42,808	...	1,42,808	151	...	...	32,168	32,319	1,75,127
Damoodah Project.									
Actual outlay to end of 1877-78	1,59,502	...	1,59,502	...	...	...	68,344	68,344	2,27,846
Probable outlay during 1878-79	...	...	...	...	...	...	7,177	7,177	7,177
Proposed outlay during 1879-80	...	...	...	...	...	...	7,177	7,177	7,177
Total Damoodah Project ...	1,59,502	...	1,59,502	...	...	...	82,698	82,698	2,42,200

GOVERNMENT OF BENGAL.

APPENDIX A—concluded.

ACTUAL AND ESTIMATED CAPITAL ACCOUNT OF THE CANALS IN BENGAL TO END OF THE YEAR 1879-80.

	Direct Charges.			Indirect Charges.					
	Ordinary Public Works.	Capital Productive Public Works.	Total.	Capitalization of abatement of Land Revenue.	Exchange on payments in England.	Leave and Pension Allowances.	Interest.	Total.	Grand Total.
Provincial.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Jogootee Scheme.									
Actual outlay to end of 1877-78	...	...	...	...	...	...	...	...	...
Probable outlay during 1878-79	20,000	...	20,000	...	...	...	450	450	20,450
Proposed outlay during 1879-80	...	...	...	...	...	...	900	900	900
Total ...	20,000	...	20,000	...	...	...	1,350	1,350	21,350
Sarun Scheme.									
Actual outlay to end of 1877-78	...	...	...	...	...	...	...	...	...
Probable outlay during 1878-79	2,00,000	...	2,00,000	...	...	...	4,500	4,500	2,04,500
Proposed outlay during 1879-80	2,60,000	...	2,60,000	...	...	...	14,850	14,850	2,74,850
Total ...	4,60,000	...	4,60,000	..	...	...	19,350	19,350	4,79,350
Canal Plantations.									
Actual outlay to end of 1877-78	...	...	...	...	...	...	...	...	...
Probable outlay during 1878-79	30,000	...	30,000	...	...	...	675	675	30,675
Proposed outlay during 1879-80	10,000	...	10,000		...	...	1,575	1,575	11,575
Total ...	40,000	...	40,000	...	...	...	2,250	2,250	42,250

GOVERNMENT OF BENGAL.

APPENDIX B.

ACTUAL AND ESTIMATED REVENUE ACCOUNT OF THE CANALS IN BENGAL TO END OF THE YEAR 1879-80.

	Probable Receipts, 1879-80.			Probable expenses during 1879-80.	Balance surplus, 1879-80.	Probable nett deficit for 1878-79.	Actual nett deficit to end of 1877-78.	Probable nett deficit to end of 1879-80.
	Direct Receipts.	Share of Land Revenue.	Total.					
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Orissa Canals ...	2,35,000	...	2,35,000	2,51,000	—16,000	20,000	10,24,026	10,60,026
Midnapore Canal ...	1,81,000	...	1,81,000	1,28,999	52,001	10,000	2,55,481	2,13,480
Hidgellee Tidal Canal	51,000	...	51,000	32,288	18,712	—26,000	—48,437	—93,149
Sone Canals ...	6,00,000	...	6,00,000	3,31,713	2,68,287	—1,77,000	3,42,060	—1,03,227
Total ...	10,67,000	...	10,67,000	7,44,000	3,23,000	—1,73,000	15,73,130	10,77,130

APPENDIX C.

ACTUAL AND ESTIMATED INTEREST ACCOUNT OF THE CANALS IN BENGAL TO END OF THE YEAR 1879-80.

	Actual charges for interest to end of 1877-78.	Probable charges for interest for 1878-79.	Probable charges for interest for 1879-80.	Total to end of 1879-80.	Nett deficit from Appendix B.	Balance of interest charges remaining unpaid to end of 1879-80.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Orissa Canals	52,10,789	8,12,652	8,46,996	68,70,437	10,60,026	79,30,463
Midnapore Canal	21,37,743	3,22,367	3,29,051	27,89,161	2,13,480	30,02,641
Hidgellee Tidal Canal ...	6,05,992	80,268	80,268	7,66,528	—93,149	6,73,379
Sone Canals	35,93,313	9,01,038	9,77,685	54,72,036	—1,03,227	53,68,809
Tirhoot Project	61,154	24,070	24,070	1,09,294	.....	1,09,294
Hooghly ditto	19,316	6,426	6,426	32,168	.....	32,168
Damoodur ditto	68,344	7,177	7,177	82,698	.....	82,698
Jogootee scheme	...	450	900	1,350	.....	1,350
Sarun ditto	...	4,500	14,850	19,350	.....	19,350
Canal Plantations	...	675	1,575	2,250	.....	2,250
Total ...	1,16,96,651	21,59,623	22,88,998	1,61,45,272	10,77,130	1,72,22,402

ESTIMATED ACCOUNT OF RECEIPTS AND CHARGES

RECEIPTS.

Accounts.	Budget-Estimate, 1879-80.	Regular Estimate, 1878-79.
	Rs.	Rs.
To Balance at commencement of year	76,976	84,878
„ Civil Department—		
Credit orders	62,00,000	63,00,000
Subscription to Service Funds	16,500	16,500
„ to General Family Pension Fund	320	320
„ to Hindoo Family Annuity Fund	100	100
Payments for land for Irrigation works	8,000	8,000
Charges for collection of water-rates	1,600	1,600
Transfers—Miscellaneous	(a) 7,000	7,000
„ Provincial Service Receipts—		
Direct Revenue from Productive Public Works	10,67,000	8,47,000
„ Military Department—		
Bengal	1,300	1,300
„ Telegraph Department	600	600
„ Transfers of the Public Works Department	11,60,000	11,60,000
„ London account—		
Stores	20	20
„ Imperial Revenue Receipts—		
Direct Revenue from Agricultural works	(a) 5,000	5,000
„ Suspense Account—		
Deposits—Ordinary Deposits	79,000	79,000
Tuccavi Advances	3,08,000	3,08,000
Grand Total	89,31,416	88,19,318

(a) Amounts provided for in Budget-Estimate.

Note.—Interest on capital cost shown above consists of—

	For 1878-79.	For 1879-80.
On Productive Public Works	21,23,502	22,41,177
„ Ordinary „ „	36,121	47,821
	21,59,623	22,88,998

OF BENGAL.

D.

OF THE IRRIGATION BRANCH, FOR THE YEAR 1878-79 AND 1879-80.

CHARGES.

Accounts.	Budget-Estimate, 1879-80.	Regular Estimate, 1878-79.
	Rs.	Rs.
By Civil Department—		
Payments into Treasuries	9,50,000	8,47,000
Water-rate Collections	1,000	800
Miscellaneous Receipts of Public Works Department realized in Civil Department	100	100
Contribution in aid of Public Works	8,500	8,500
Transfers—Miscellaneous	3,08,000	3,08,000
Provincial Expenditure on Productive Public Works	(a) 1,30,000	.....
" " Ordinary Public Works	(a) 2,70,000	2,50,000
" " Ditto	(a) 35,000	7,042
" " Capital Productive Public Works ...	(a) 23,50,000	(b) 26,55,927
" " Ordinary Productive Public Works ...	(a) 7,44,000	6,74,000
" Interest on Capital cost charged under the head Capital Productive Public Works	(a) 22,88,998	21,59,623
" Telegraph Department	50	50
" Transfers of the Public Works Department	10,31,000	10,31,000
" Net Expenditure in India against Imperial Budget on Ordinary Public Works	(a) 4,50,000	4,50,700
" Suspense account—		
Deposits—Ordinary Deposits	98,000	98,600
Tuccavi Advances	2,00,000	2,51,000
Total Charges	88,64,648	87,42,342
" Balance at end of year	66,768	76,976
Grand Total	89,31,416	88,19,318

	Rs.
(b) Total Estimated Outlay	27,50,000
Less Estimated Expenditure in England ...	94,073
Net Estimated Expenditure in India ...	26,55,927

GOVERNMENT OF BENGAL.

APPENDIX E.

MEMORANDUM OF WATER-RATES IN FORCE IN CANALS OF THE BENGAL PROVINCE.

Class.	Nature of Crops.	Per Acre Irrigated. Flow.	Per Acre Irrigated. Lift.	Per
		Rs. A. P.	Rs. A. P.	
	Orissa Canals.			
I	Sugar-cane	6 0 0	4 0 0	Year.
II	Rice if leased for one year	3 0 0	.....	Crop.
III	Ditto ditto for five years	1 8 0	.....	"
IV	Cotton, tobacco, huldi, ginger, wheat, vegetables, and all garden produce	2 0 0	1 6 0	"
V	Linseed, oilseed, dâl, and pulses of all kinds	1 0 0	0 10 0	"
	Midnapore Canal.			
I	Sugar-cane	6 0 0	4 0 0	Year.
II	Rice if leased for one year	2 8 0	.....	Crop.
III	Ditto ditto for five years	1 8 0	.....	"
IV	Cotton, tobacco, huldi, ginger, wheat, vegetables, and all garden produce	2 0 0	1 6 0	"
V	Linseed, oilseed, dâl, and pulses of all kinds	1 0 0	0 10 0	"
	Sone Canals.			
	Annual leases.			
I	Sugar-cane	5 0 0	3 5 4	Year.
II	Rice, vegetables, water-nuts, wheat, barley, cotton, tobacco, indigo, opium gardens, and all crops not otherwise specified	2 8 0	1 10 8	Crop.
	Three-year leases for large areas.			
	Kburreef crops	1 8 0	.....	"
	Rubbee crops including bhadoi	2 4 0	.....	"
	Three-year leases are not granted for sugar-cane.			

SCHEDULE OF RATES OF TOLLS CHARGEABLE ON THE CANALS.

	Rate. Boats per 100 maunds. From 1st July to 31st October.	Rate. Boats per 100 maunds. From 1st November to 30th June.	Rate. Timbers, whether in rafts or if slung from boat, per timber.	Rate. Poles and bamboos in floats, per 100.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Kendrapara Canal ...	2 0 0	4 0 0	0 12 0	0 8 0
High Level Canal, Range I ...	1 8 0	3 0 0	0 9 0	0 6 0
High Level Canal, Range II ...	1 0 0	2 0 0	0 3 0	0 2 0
High Level Canal, Range III ...	1 0 0	2 0 0	0 3 0	0 2 0
Gobri Canal	2 0 0	4 0 0	0 10 0	0 7 0
	Throughout year.			
	Rs. A. P.			
Taldunda Canal	0 8 0		0 3 0	0 2 0
Midnapore Canal	3 0 0		0 10 0	1 4 0
Hidgellee Tidal Canal	1 13 0		0 6 0	0 12 0

GOVERNMENT OF BENGAL.

SCHEDULE OF RATES OF TOLLS CHARGEABLE ON THE CANALS—*concluded.*

	Vessels (empty) per 100 maunds.	Vessels loaded with stone, kunkur, bricks, and coal, per 100 maunds.	Vessels loaded with any other articles, per 100 maunds.	Large bamboos on float, per 100.	Hill bamboos on float, per 1,000.	Bullas or poles on float, per 100.	Timber in rafts, per timber.
SONE CANALS.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Western Main Canal	0 6 6	0 6 6	0 13 0	0 2 0	0 2 0	0 2 0	0 3 0
Arrah Canal ...	1 5 0	1 5 0	2 10 0	0 7 0	0 7 0	0 7 0	0 10 6
Patna Canal ...	1 9 0	1 9 0	3 2 0	0 8 6	0 8 6	0 8 6	0 12 6

REVIEW OF THE BUDGET ESTIMATE OF THE BENGAL IRRIGATION BRANCH FOR 1879-80.

Nos. 74-75 A—I., dated Simla, 5th May 1879.

RESOLUTION—By the Government of India, Public Works Department, Account, Irrigation.

READ—

Letter from the Joint-Secretary to the Government of Bengal, in the Public Works Department, Irrigation Branch, No. 372I.A., dated 24th January 1879.

IMPERIAL.

RESOLUTION.—In preparing the Budget Estimate the following amounts have been provided for under Imperial:—

	Rs.
1st.—Productive Public Works	23,50,000
2nd.—Tirhoot Project Survey	50,506
3rd.—Agricultural Works (Embankments, &c.) for which Capital and Revenue Accounts are *not* kept	4,54,494
Total ...	28,55,000

With regard to the first item, the Government of India in the Financial Department has decided that the grants for these works are Provincial, and are to be dealt with under the rules for the treatment of Provincial Funds, as Productive Public Works in Bengal are now essentially Provincial under the arrangements entered into between the Government of India and the local Government when Irrigation Works were made over to the use and management of the local Government.

2. As regards the second and third items, the aggregate of which is Rs. 5,05,000, the attention of the Bengal Government is invited to paragraph 9 of Public Works Department Resolution Nos. 281-88A—I., dated 12th November 1878, in which the grant from Imperial Ordinary Funds for outlay in Bengal during 1879-80 was fixed at Rs. 4,50,000. This amount was intended to provide for the outlay on Agricultural Works (Embankments, &c.) for which Capital and Revenue Accounts are not kept; and the Government of India has accordingly to request that the final issue of the budget may be prepared for this reduced amount to Rs. 4,50,000, the amount entered for the Tirhoot project being disallowed, as also the sum of Rs. 4,494, entered for Embankment Works in excess of the amount allowed.

3. The estimated revenue from Agricultural Works during 1879-80 is Rs. 5,000.

PROVINCIAL.

4. *Irrigation.*—The Revenue from Productive Public Works in Bengal, as estimated for in 1879-80, is Rs. 10,67,000, compared with Rs. 8,47,000 in the Regular Estimate for 1878-79 and Rs. 9,67,000 in the Budget Estimate for the same year, as follows:—

	Budget Estimate, 1879-80.	Regular Estimate, 1878-79	Budget Estimate, 1878-79.	Difference	
				Between Budget Estimate, 1879-80, and Regular Estimate, 1878-79.	Between Budget Estimate, 1879-80, and Budget Estimate, 1878-79.
Direct Receipts.	Rs.	Rs.	Rs.	Rs.	Rs.
Orissa Canals	2,35,000	1,80,000	1,80,000	55,000	55,000
Midnapore Canal	1,81,000	1,50,000	1,50,000	31,000	31,000
Hidgellee Tidal Canal ...	51,000	40,000	40,000	11,000	11,000
Sone Canals	6,00,000	4,77,000	5,97,000	1,23,000	3,000
Total Irrigation Revenue ...	10,67,000	8,47,000	9,67,000	2,20,000	1,00,000

5. The estimate for 1879-80 shows an improvement in the figures for 1878-79. There is one point, however, in the estimates for 1878-79, which

calls for notice, and that is the falling off of Rs. 1,20,000 in the revenue of the Sone Canals, as shown in the Regular Estimate compared with the Budget Estimate for 1878-79. This, it is reported, is due to large remissions rendered necessary in consequence of the destruction of crops by insects; also to there having been little or no irrigation from the Patna Canal during 1878-79.

6. The following statement compares the proposed outlay in 1879-80 with the Regular and Budget Estimates of 1878-79, and the actual expenditure of the previous year:—

	Budget Estimate, 1879-80.					Regular Estimate, 1878-79.	Budget Estimate, 1878-79.	Actual Outlay, 1877-78.
	Works.	Maintenance and Repairs.	Establishment.	Tools and Plant.	Total.			
Capital Productive Public Works.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Orissa Canals	7,00,000	.....	1,71,146	80,000	9,51,146	6,16,306	6,16,306	4,66,140
Midnapore Canal	50,000	.....	57,974	20,000	1,27,974	2,23,875	2,23,875	2,16,890
Sone Canals	8,00,000	.....	3,68,214	1,02,666	12,70,880	17,25,083	17,25,083	16,91,320
Special Establishment	.....	.....	.....	.....	.....	1,84,736	1,84,736	.....
Total ...	15,50,000	.....	5,97,334	2,02,666	23,50,000	27,50,000	27,50,000	23,74,350
Ordinary Productive Public Works. (*Working Expenses and Maintenance.*)								
Orissa Canals	.....	1,64,800	78,400	7,800	2,51,000	2,00,000	2,06,000	2,16,070
Midnapore Canal	.....	78,900	44,099	6,000	1,28,999	1,00,000	1,00,000	2,03,820
Tidal Canal	.....	22,000	8,288	2,000	32,288	14,000	14,000	30,560
Sone Canals	.....	1,94,300	1,28,413	9,000	3,31,713	3,00,000	3,00,000	2,52,410
Total ...	.....	4,60,000	2,59,200	24,800	7,44,000	6,74,000	6,74,000	7,02,860
Ordinary Public Works. (*Subsidiary Capital Outlay.*)								
Orissa Canals—Additional Distributaries	2,00,000	.....	50,000	10,000	2,60,000	.....	.....	—10
Plantation on Orissa, Midnapore and Sone Canals	30,000	.....	.....	.....	30,000	30,000	.....	.....
Total ...	2,30,000	.....	50,000	10,000	2,90,000	30,000	.....	—10
Grand Total "Irrigation" Charges	17,80,000	4,60,000	9,06,534	2,37,466	33,84,000	34,54,000	34,24,000	30,77,200

Note.—The estimated charge in 1879-80 for interest on the Capital Outlay on Productive Public Works is Rs. 2[illegible],69,876.

Of the grant of Rs. 2,90,000 under Ordinary Public Works for Subsidiary Capital Outlay, Rs. 2,60,000 is to meet the expenditure on additional distributaries for the Orissa Canals. An estimate for these distributaries, amounting to Rs. 8,00,697, was submitted in August 1878; but the Government of India pointed out that this estimate was really supplementary to the estimate for the whole project sanctioned by the Secretary of State, and that accordingly the estimate required the sanction of the Secretary of State. It is requested that the Bengal Government will state whether it intends carrying out this work from provincial resources.

7. Arranged by heads of service, the several grants for 1879-80 stand as follows, compared with the Regular and Budget Estimates for 1878-79 and the actual outlay of the preceding year:—

	Budget Estimate, 1879-80.	Regular Estimate, 1878-79.	Budget Estimate, 1878-79.	Actual Outlay, 1877-78.
Irrigation.	Rs.	Rs.	Rs.	Rs.
Works	17,80,000	18,05,000	17,75,000	17,04,190
Repairs (including Maintenance)	4,60,000	4,24,700	4,24,700	4,69,850
Establishment	9,06,534	10,04,300	10,04,300	8,27,140
Tools and Plant	2,37,466	2,20,000	2,20,000	1,30,100
Suspense Balances	.....	.....	.....	—38,420
Revenue Refunded	.....	.....	.....	810
Receipts on Capital Account	.....	.....	.....	—16,470
Total ...	33,84,000	34,54,000	34,24,000	30,77,200

8. No provision has apparently been made in the Budget for outlay in England; but according to the abstract estimate of the value of stores likely to be indented for from England in 1879-80, stores to the value of Rs. 1,00,000 were expected to be received during the year, and seemingly this has led to the inclusion in the Home Estimate of provision to that extent on account of the Province. The Government of India will be glad to be informed how the local Government proposes to meet this outlay.

9. The following statement shows the probable expenditure to the close of 1879-80 on the several projects now in progress, compared with the sanctioned estimate for each :—

	Orissa Project.	Midnapore Project.	Sone Project.	TOTAL.
	Rs.	Rs.	Rs.	Rs.
Actual outlay to end of 1877-78	1,77,50,770	70,51,770	1,90,65,270	4,38,67,810
Estimated outlay during 1878-79	6,60,689	2,39,997	18,49,314	27,50,000
Budget Grant for 1879-80	9,51,146	1,27,974	12,70,880	23,50,000
Total Outlay ...	1,93,62,605	74,19,741	2,21,85,464	4,89,67,810
Amount of sanctioned estimate	1,93,12,557	76,83,000	2,73,63,503	5,43,59,060
Amount required to complete	—50,048	2,63,259	51,78,039	53,91,250

10. In paragraph 7 of the orders on the Budget Estimate for 1878-79 a special report was called for in connection with the probability of the estimates of the Orissa and of the Midnapore Projects being exceeded; this report has not yet been submitted. It is now clear, however, that the sanctioned estimate of the Orissa Project will be exceeded to the extent of Rs. 50,048. In the case of the Midnapore Project, the balance of estimate at the close of 1879-80 is likely to be Rs. 2,63,259 only. The revised estimates for these projects should be expedited.

IRRIGATION AND NAVIGATION AND AGRICULTURAL.

11. *Irrigation and Navigation.*—The projects for which provision is made under this head are the Jajootee and Sarun schemes. Neither of these works is now included in the agreement entered into between the local Government and the Government of India for Provincial responsibility in regard to Irrigation Works.

12. In Public Works Department No. 2031, dated the 13th August 1878, the Bengal Government was asked what progress had been made with the Hooghly Irrigation Project (now known as the Jajootee scheme), and whether there was any intention of carrying out this work as a Productive Public Work. No reply has been received to this communication; but the Bengal Government now brings the work forward as one to be carried out from Provincial Funds.

13. The Sarun Scheme is also a project which was submitted to the Government of India; but as it was intimated that the scheme would be undertaken as a provincial work, no orders were passed beyond informing the local Government that the scheme as last submitted did not commend itself to the Government of India in the Public Works Department. As, however, under the recent rules for provincialization a local Government is empowered to sanction outlay up to a limit of 12½ lakhs, including Establishment and Tools and Plant, for a Provincial Ordinary work such as this Sarun scheme, the amount as entered in the Budget is, of course, at the disposal of the local Government for expenditure.

14. The following is a detail of the grants for 1879-80 for all Irrigation and Navigation and Agricultural Works, compared with the provision for these works in the Regular Estimate for 1878-79 :—

IRRIGATION AND NAVIGATION.	Budget Estimate, 1879-80.	Regular Estimate, 1878-79.
Jajootee Scheme.	Rs.	Rs.
Works	2,50,000	20,000
Establishment	62,500	
Tools and Plant	12,500	
Total ...	3,25,000	20,000
Sarun Scheme.		
Works	2,00,000	2,00,000
Establishment	50,000	
Tools and Plant	10,000	
Total ...	2,60,000	2,00,000
Total Irrigation and Navigation ...	5,85,000	2,20,000
AGRICULTURAL		
Channel from the Sone Canal to Sheer Sha's tank at Sasseram	31,000	7,042
Grand Total ...	6,16,000	2,27,042

15. The following statement shows the probable state of the Capital Revenue and Interest Accounts of all Provincial Irrigation Works in Bengal at the close of 1879-80 :—

	CAPITAL OUTLAY.				Net Revenue or deficit.	Simple Interest. at 4½ per cent.	Balance of Interest charges at end of 1879-80.
	Ordinary.	Productive Public Works.	Capitalized abatement of Land Revenue.	Total.			
Productive Public Works for which Local Government has undertaken financial responsibility—	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Orissa Canals	5,97,047	1,90,26,568	30,122	1,96,52,737	—10,60,026	68,77,211	79,37,237
Midnapore Canal	2,54,577	71,65,167	.....	74,19,744	—2,13,480	27,90,393	30,03,873
Tidal Canal	92,558	16,80,141	11,206	17,83,905	93,148	7,60,528	6,73,379
Sone Canals	88,635	2,22,20,734	16,875	2,23,26,244	1,03,227	54,66,955	53,63,728
Total ...	10,32,817	5,00,91,610	58,203	5,11,82,630	—10,77,130	1,59,01,087	1,69,78,417
Works not classed as Productive Public Works, and not entered in the compact with the Government of India.							
Sarun Scheme	4,60,000	.....	.....	4,60,000	.....	19,350	19,350
Jajootee "	3,45,000	.....	.....	3,45,000	.....	8,812	8,812
Total ...	8,05,000	.....	.....	8,05,000	.....	28,162	28,162
GRAND TOTAL ...	18,37,817	5,00,91,610	58,203	5,19,87,630	—10,77,130	1,59,29,249	1,70,06,379

NOTE.—The proposed outlay of Rs. 30,000 on plantations on the Orissa, Midnapore and Sone Canals has been entered as a separate item in Appendix A, submitted with the Budget Estimate distinct from these projects, whereas the amount should be included in the Capital Account of the latter.

ORDER.—Ordered, that this Resolution be forwarded to the Government of Bengal for information and guidance, and to the Financial Department for information.

2. The orders now issued are subject to such modification as Government of India, Financial Department, Resolution No. 410, dated 1st May 1879, may render necessary.

T. Y.—Reg. No. 5472—31-7-79.

No. 2830-46IA.

Extract from the Proceedings of the Hon'ble the Lieutenant-Governor of Bengal in the Public Works Department, Irrigation Branch, under date the 22nd July 1879.

BUDGET ORDERS FOR 1879-80.

READ again—

The preliminary budget estimate of the Bengal Irrigation Branch for 1879-80, as submitted to the Government of India with letter No. 372IA, dated the 24th January 1879.

Read also—

Resolution of the Government of India in the Public Works Department, Nos. 74-75IA, dated the 5th May 1879, reviewing the preliminary budget estimate.

REMARKS.—The budget estimate of the Bengal Irrigation Branch for 1879-80, as submitted to the Government of India with letter No. 372IA of the 24th January last, was prepared for a total expenditure of Rs. 45,05,000, exclusive of interest charges aggregating Rs. 22,69,876, for which this Government is responsible to the Imperial Treasury on account of the Capital Productive Irrigation Works in this Province. In consequence, however, of the orders for reduction of expenditure, the proposed grant of Rs. 45,05,000 was reduced to Rs. 39,79,000, for which the final budget estimate has now been prepared.

2. *Imperial Ordinary.*—The preliminary budget provided for an outlay of Rs. 5,05,000 from Imperial Ordinary Funds, viz.—

	Rs.
Minor works and works for the improvement of Government estates	35,000
Repairs to public embankments which Government is bound to maintain	2,65,000
Establishment	1,50,016
Tools and plant	4,478
	4,54,494
Surplus establishment in North Behar	50,506
Total ...	5,05,000

But in the orders now read, the Government of India has directed the reduction of the above amount to Rs. 4,50,000, and as the sums for minor works and embankment repairs cannot be reduced, having originally been fixed at the lowest limit compatible with efficiency, and as it is impracticable at present to make any reduction in establishment, it has been found necessary, in order to carry out the orders of the Government of India, to transfer to another head of account (Capital Productive Public Works) a part of the charge for establishment which it was proposed to debit to this head.

3. *A—Capital Productive Public Works.*—The grant under this head had in previous years been treated as Imperial, but the Government of India has now

ordered it to be treated as Provincial. The preliminary budget was prepared for an outlay of Rs. 23,50,000, and the Lieutenant-Governor is desirous that the whole amount should be expended. The provision for works, which stood at Rs. 15,50,000, has, however, been reduced, and the provision for establishment increased by Rs. 1,42,500, *i.e.*, the share of establishment, which, in consequence of curtailment of expenditure under the other heads of account, could not be charged against those heads, has been provided under this.

In consideration of the probably reduced grant that may be available next year for Productive Public Works, many alterations have been made in the appropriations as shewn in the preliminary issue of the budget. It has seemed advisable to the Lieutenant-Governor to push on, as fast as possible, the distributaries on the Sone Canals, to the exclusion of several works contemplated in Orissa, which could not be finished within the year; the budget items have been altered accordingly.

4. *B—Ordinary Public Works.*—Under this head Rs. 2,60,000, inclusive of establishment, and tools and plants, were at first provided for additional distributaries on the Orissa Canals, but the grant has been reduced to Rs. 1,30,000.

With reference to the remarks in paragraph 6 of the Resolution of the Government of India, regarding additional distributaries in Orissa, it may be here noted that the people have suddenly awoke to the benefits to be derived from irrigation; the main canals have been constructed, and all that is now wanted to ensure an immediate and large revenue is the construction of the minor irrigation channels. Under the orders conveyed in Government of India's No. 3851 of the 30th October last, complete revised estimates of the whole Orissa Project must be submitted to the Secretary of State before the additional distributaries can be sanctioned; but as it is desirable to include in the estimates all the works that are necessary for the completion of the project, such as extensions to tide water of several of the canals, as well as construction of distributaries in other parts of the delta, considerable delay in the submission of the revised estimates is inevitable. The Lieutenant-Governor, feeling that in the present state of the finances no source of revenue should be neglected, is desirous that the construction of the additional distributaries to the Patamoondee Canal should be at once proceeded with, and with much reluctance has reduced the amount of the budget allotment as above stated.

5. *C—Ordinary Productive Public Works.*—The budget allotment of Rs. 7,44,000 for expenses of working and maintenance has been allowed to stand; but the Lieutenant-Governor trusts that the strictest economy will be observed in carrying out the repairs.

6. *D—Agricultural.*—The preliminary budget provided, under this head, for a total allotment of Rs. 6,46,000; but the curtailment of Provincial Funds has necessitated the reduction of the allotment to Rs. 3,05,000.

The Joojooty scheme, on which it was proposed to expend Rs. 3,25,000, has been postponed for the present, though it is one of great local importance.

The Sarun scheme, for which the proposed allotment of Rs. 2,60,000 has been sanctioned in full, has made good progress, and the works are nearing completion; the interest on the outlay has been guaranteed by the planters, who will benefit by the use of the water, and there is every prospect of the project proving most successful.

Plantations.—It is to be noted that plantations were not included in the original estimates of the various projects, that there is a large area of spoil banks on the canals on which plantations can be successfully established, and that the Lieutenant-Governor had proposed to expend a sum of Rs. 30,000 annually for that purpose; but that this year he has been obliged to reduce the grant to Rs. 10,000. A separate account has been opened for Plantations, as it does not seem advisable at this stage to include them in the General Capital Account of the Irrigation Projects.

7. The following statement shows the budget grant for 1879-80 as finally fixed, compared with the regular and budget estimates for 1878-79 :—

	Budget Estimate, 1879-80.					Regular estimate, 1878-79.	Budget estimate, 1878-79.
	Works.	Maintenance and repairs.	Establishment.	Tools and plant.	Total.		
Imperial.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Agricultural and Irrigation works for which no Capital or Revenue Account is kept ...	35,000	2,65,000	1,45,522	4,478	4,50,000	4,50,700	4,50,700
A.—Capital Productive Public Works—							
Orissa Canals	4,87,500	.....	2,12,583	80,000	7,80,083	6,16,306	6,16,306
Midnapore Canal	....	.....	53,184	20,000	73,184	2,23,875	2,23,875
Sone Canals	9,20,000	.....	4,74,067	1,02,666	14,96,733	17,25,083	17,25,083
Special Establishment	.....	.....	.....	.....	.....	1,84,736	1,84,736
Total ...	14,07,500	.....	7,39,834	2,02,666	23,50,000	27,50,000	27,50,000
Provincial.							
B.—Ordinary Public Works—							
Additional Distributaries, Orissa Canals	1,00,000	.....	25,000	5,000	1,30,000	.....	.....
C.—Ordinary Productive Public Works—							
Expenses of working and maintenance—							
Orissa Canals	.....	1,64,800	78,400	7,800	2,51,000	2,00,000	2,00,000
Midnapore Canal	.....	78,900	44,099	6,000	1,28,999	1,60,000	1,60,000
Tidal Canal	.....	22,000	8,288	2,000	32,288	14,000	14,000
Sone Canals	.....	1,94,300	1,28,413	9,000	3,31,713	3,00,000	3,00,000
Total ...	.....	4,60,000	2,59,200	24,800	7,44,000	6,74,000	6,74,000
D.—Agricultural—							
Works for which no regular account is kept	16,000	2,700	15,000	1,300	35,000	7,042	.....
Joojooty scheme	.....	.....	.....	.....	.....	20,000	.....
Sarun ditto	2,00,000	.....	50,000	10,000	2,60,000	2,00,000	.....
Canal plantations	10,000	.....	.....	.....	10,000	30,000	.....
Total ...	2,26,000	2,700	65,000	11,300	3,05,000	2,57,042	.....
Grand Total ...	17,68,500	7,27,700	12,34,556	2,48,244	39,79,000	41,31,742	38,74,700

8. The Government of India remarked on the want of provision for outlay in England on account of English stores. An abstract estimate, amounting to Rs. 1,00,000, of the value of stores likely to be indented for from England in 1879-80 was submitted to the Government of India in September 1878; but it has since been decided not to indent for large supplies, which may or may not be required within this year, but to purchase them in this country from time to time as the necessity may arise.

9. The estimated revenue for 1879-80 from the Productive Public Works is Rs. 10,67,000, against the actual revenue of Rs. 8,51,133 realized in 1878-79.

10. The amount for which this Government is liable to the Government of India on account of interest charges for 1879-80 is Rs. 22,68,748.

Order.—Ordered that a copy of this Resolution, together with a copy of the final issue of the Budget Estimate, be forwarded to the Government of India, Public Works Department, for information.

Ordered also that copies of this Resolution, together with copies of the Budget Estimate and of the orders of the Government of India, be forwarded to the Financial Department and the Public Works Department, General Branch, of this Government, the Board of Revenue, Lower Provinces, and the Commissioners of the Presidency, Burdwan, Orissa, and Patna Divisions for information ; and to the Superintending Engineers, Orissa, South-Western, and Sone Circles, the Examiner of Public Works Accounts, Bengal, and the Collectors of Cuttack, Midnapore, Shahabad, Patna, and Gya for information and guidance.

By order of the Lieutenant-Governor of Bengal,

H. C. LEVINGE,

Joint-Secy. to the Govt. of Bengal,
P. W. Dept., Irrign. Branch.

Fort William,
The 22nd July 1879.

C. E. G.—Reg. No. 4942—28-7-79.

FINAL ISSUE.

PUBLIC WORKS DEPARTMENT.

BUDGET ESTIMATE

OF

REVENUE AND EXPENDITURE

OF THE

NORTHERN BENGAL STATE RAILWAY

FOR THE YEAR

1879-80.

Bengal Secretariat Press—Regr. No. 2411—80—3-6-79.

NORTHERN BENGAL STATE RAILWAY.

Budget Estimate of Revenue and Expenditure for the year 1878-80.

Heads.	Actuals in 1877-78.	Sanctioned Estimate, 1878-79.	Regular Estimate, 1878-79.	Budget Estimate, 1879-80.
I.—Receipts—	Rs.	Rs.	Rs.	Rs.
Earnings of the Line—				
Coaching traffic	67,149	2,00,000	3,47,000	4,00,000
Goods Traffic	79,101	6,75,000	5,34,000	6,00,000
Electric Telegraph Earnings	2,522	5,000	5,330	6,000
Steam Boat Earnings	9,971	1,00,000	1,20,000	1,50,000
Sundries	25,041	20,000	75,000	80,000
Total Earnings ...	1,83,784	10,00,000	10,81,330	12,36,000
Deduct—Increase in balance of Suspense Account as per Appendix A.	12,670	.....	6,330	6,000
Total Receipts ...	1,71,114	10,00,000	10,75,000	12,30,000
II.—Expenditure—				
Maintenance of Way, Works, and Stations (Abstract A) ...	7,278	1,60,000	1,60,000	1,75,000
Locomotive Expenses (ditto B) ...	50,666	2,00,000	3,02,200	3,09,400
Carriage and Wagon Expenses (ditto C) ...	9,697	25,000	54,600	57,800
Traffic expenses (ditto D) ...	38,453	1,50,000	1,46,800	1,50,900
General Charges (ditto E) ...	45,928	1,00,000	1,42,500	1,90,000
Steam Boat Service (ditto F) ...	5,492	60,000	98,800	80,200
Special and Miscellaneous Expenditure (ditto G) ...	7,897	5,000	6,000	6,700
Total Outlay ...	1,65,411	7,00,000	9,10,900	9,70,000
Deduct—Decrease or add increase in balance of Suspense Accounts as per Appendix B.	17,504	.....	2,496	—20,000
Deduct—Amount at credit of "demands payable"	—18,899	.....	—13,396	.....
Total Expenditure ...	1,64,016	7,00,000	9,00,000	9,50,000
III.—Net Cash Receipts	7,098	3,00,000	1,75,000	2,80,000

MEMORANDUM.

	Miles.
Number of miles open for traffic on 1st April 1878	173
Expected to open during 1878-79	46
Total on 1st April 1879 ...	219
Expected to be open during 1879-80	11
Total likely to be opened at end of 1879-80 ...	230
Average number of miles expected to be open during the whole of 1879-80 ...	224½
Train miles expected to be run during 1879-80	650,000

Abstract A.

Maintenance of Way, Works, and Stations.

Particulars.	Actuals in 1877-78.	Sanctioned Estimate, 1878-79.	Regular Estimate, 1878-79.	Budget Estimate, 1879-80.
	Rs.	Rs.	Rs.	Rs.
I.—Salaries, Office Expenses, and General Superintendence	1,051	50,660	40,000	44,000
II.—Maintenance and Renewal of Permanent Way, Wages and Materials	3,705	90,000	98,000	1,02,000
III.—Repairs of Bridges, &c., Wages and Materials ...	614	3,250	8,000	10,000
IV.—Repairs of Stations and Buildings, Wages and Materials	1,826	10,000	11,500	16,000
V.—Maintenance by Contract, inclusive or exclusive of Materials	.....	.....	.....	.....
VI.—New Minor Works	6	4,652	500	1,000
VII.—Unclassified Expenditure	76	1,438	2,000	2,000
Total ...	7,278	1,60,000	1,60,000	1,75,000

Abstract B.

Locomotive Expenses.

Particulars.	Actuals in 1877-78.	Sanctioned Estimate, 1878-79.	Regular Estimate, 1878-79.	Budget Estimate, 1879-80.
	Rs.	Rs.	Rs.	Rs.
I.—General Superintendence	11,820	18,630	36,000	37,000
II.—Running Expenses (Wages connected with the working of Locomotive Engines)	20,562	70,720	82,000	84,000
III.—Fuel	9,847	71,385	1,25,000	1,27,000
IV.—Water (including Wages and Stores) ...	909	5,000	8,000	8,000
V.—Oil, Tallow, and other Stores expended on engines in work	3,338	13,150	30,000	31,000
VI.—Maintenance and renewals of Locomotive Engines and Machinery	4,158	20,615	20,000	21,000
VII.—New Minor Works	.....	.....	1,000	1,000
VIII.—Payments to other Lines	.....	.....	.....	.....
IX.—Unclassified Expenditure	32	500	200	400
Total ...	50,666	2,00,000	3,02,200	3,09,400

Abstract C.

Carriage and Wagon Expenses.

Particulars.	Actuals in 1877-78.	Sanctioned Estimate, 1878-79.	Regular Estimate, 1878-79.	Budget Estimate, 1879-80.
	Rs.	Rs.	Rs.	Rs.
I.—General Superintendence	2,932	9,714	18,000	19,000
II.—Repairs and Renewals of Vehicles and Machinery—Coaching Vehicles	620	5,786	7,000	8,000
Goods Vehicles	1,531	6,000	5,000	5,000
III.—Cleaning Carriages and Wagons, and Oiling ...	4,605	3,000	24,000	25,000
IV.—New Minor Works	9	.....	500	500
V.—Unclassified Expenditure	.....	500	100	300
Total ...	9,697	25,000	54,600	57,800

Abstract D.

Traffic Expenses.

Particulars.	Actuals in 1877-78.	Sanctioned Estimate, 1878-79.	Regular Estimate, 1878-79.	Budget Estimate, 1879-80.
	Rs.	Rs.	Rs.	Rs.
I.—Salaries, wages, &c.—				
(a)—General Superintendence	9,296	20,604	30,000	31,000
(b)—Station Staff	20,606	84,302	65,000	66,000
(c)—Train do.	6,870	16,712	24,000	24,000
II.—Fuel, Lighting Water, and General Stores ...	464	8,000	15,000	16,000
III.—Clothing	.....	2,000	500	500
IV.—Printing, Stationery, and Tickets	1,156	14,882	11,000	12,000
V.—Charges for Delivery and Collection of Goods, &c.	.....	2,000	200	300
VI.—Miscellaneous Expenses	61	1,000	600	600
VII.—Payments to other Lines	.....	.....	.....	.....
VIII.—Unclassified Expenditure	.....	500	500	500
Total ...	38,453	1,50,000	1,46,800	1,50,900

Abstract E.

General Charges.

Particulars.	Actuals in 1877-78.	Sanctioned Estimate, 1878-79.	Regular Estimate, 1878-79.	Budget Estimate, 1879-80.
	Rs.	Rs.	Rs.	Rs.
I.—Salaries of management—				
(1) Direction	5,356	5,000	20,000	44,000
(a)—Manager's Office	8,649	14,000	22,000	28,000
(b)—Audit ... ... } (c)—Account ... ... }	16,595	44,276	40,000	48,000
(d)—Paymaster's Office	1,198	6,000	5,000	8,000
(e)—Store Department	4,400	5,570	9,500	12,000
(f)—Medical Department	1,933	5,020	7,000	11,000
(g)—Miscellaneous	599	4,134	12,000	12,000
II.—Police	.....	.....	4,000	4,000
III.—Advertising	657	500	2,500	2,000
IV.—Electric Telegraph	6,541	15,000	20,000	20,000
V.—Clearing accounts with other Lines	.....	.....	.....	.....
VI.—Unclassified Expenditure	.....	500	500	1,000
Total ...	45,928	1,00,000	1,42,500	1,90,000

Abstract F.

Steam Boat Service.

Particulars.	Actuals to 1877-78.	Sanctioned Estimate, 1878-79.	Regular Estimate, 1878-79.	Budget Estimate, 1879-80.
	Rs.	Rs.	Rs.	Rs.
I.—Working Vessels	80	38,900	56,000	35,000
II.—Repairs	40	5,000	3,000	5,000
III.—Fuel	5,250	12,000	38,000	38,000
IV.—Miscellaneous Stores	32	3,600	1,500	1,500
V.—Steam Traffic Agencies	90	.....	100	200
VI.—Unclassified Expenditure	.....	500	200	500
Total ...	5,492	60,000	98,800	80,200

Abstract G.

Special and Miscellaneous Expenditure.

Particulars.	Actuals in 1877-78.	Sanctioned Estimate, 1878-79.	Regular Estimate, 1878-79.	Budget Estimate, 1879-80.
	Rs.	Rs.	Rs.	Rs.
I.—Law Charges	.....	600	300	400
II.—Compensation	.....	4,200	2,000	2,000
III.—Rates and Taxes	.....	.....	100	100
IV.—Interest on Revenue Balances	.....	.....	.....	.....
V.—Payments to other lines	.....	.....	.....	.....
VI.—Prizes for Station Gardens, &c.	.....	200	100	200
VII.—Miscellaneous	7,897	.....	3,500	4,000
Total ...	7,897	5,000	6,000	6,700

Appendix A.

Detail of Unadjusted Accounts under the head of Earnings.

Particulars.	Balance at beginning of year.	Balance at close of year.	Difference.	
			Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Actuals in 1877-78—				
Stations	.....	12,670	12,670	.....
Foreign Railways	.....	.....	.....	.....
Total ...	.....	12,670	12,670	.....
Sanctioned Estimate, 1878-79—				
Stations	.....	.....	.....	.....
Foreign Railways	.....	.....	.....	.....
Total ...	.....	.....	.....	.....
Regular Estimate, 1878-79—				
Stations	12,670	19,000	6,330	
Foreign Railways	.....	.....	.....	.....
Total ...	12,670	19,000	6,330	.....
Budget Estimate, 1879-80—				
Stations	19,000	25,000	6,000	.....
Foreign Railways	.....	.....	.....	.....
Total ...	19,000	25,000	6,000	.....

APPENDIX B.

Detail of Suspense Accounts under the head of Expenditure.

PARTICULARS.	Balance at beginning of year.	Balance at the close of year.	DIFFERENCE.	
			Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
ACTUALS IN 1877-78—				
Stores	.....	.....	.....	.....
Suspense other than Deposits and Fines	.....	17,504	17,504	.....
Total ...	.....	17,504	17,504	.....
SANCTIONED ESTIMATE, 1878-79—				
Stores	.....	.....	.....	.....
Suspense other than Deposits and Fines	.....	.....	.....	.....
Total ...	.....	.....	.....	.....
REGULAR ESTIMATE, 1878-79—				
Stores	.....	.....	.....	.....
Suspense other than Deposits and Fines	17,504	20,000	2,496	.....
Total ...	17,504	20,000	2,496	.....
BUDGET ESTIMATE, 1879-80—				
Stores	.....	.....	.....	.....
Suspense other than Deposits and Fines	20,000	.....	.....	20,000
Total ...	20,000	.....	.....	20,000

FINAL ISSUE.

PUBLIC WORKS DEPARTMENT.

BUDGET ESTIMATE

OF

REVENUE AND EXPENDITURE

OF THE

TIRHOOT STATE RAILWAY

FOR THE YEAR

1879-80.

Bengal Secretariat Press—Regr. No. 2412—80—2-6-79.

TIRHOOT STATE RAILWAY.

Budget Estimate of Revenue and Expenditure for the year 1879-80.

Heads.	Actuals in 1877-78.	Sanctioned Estimate, 1878-79.	Regular Estimate, 1878-79.	Budget Estimate, 1879-80.
I.—Receipts—	Rs.	Rs	Rs.	Rs.
Earnings of the Line—				
Coaching Traffic	1,76,225	1,64,000	1,87,000	1,98,000
Goods Traffic	1,25,239	2,00,000	1,65,000	1,61,000
Electric Telegraph Earnings	4,781	5,000	5,000	5,000
Steam-boat Earnings	25,867	45,000	72,000	80,000
Sundries	15,753	3,000	12,000	12,000
Total Earnings ...	3,47,865	4,17,000	4,41,000	4,56,000
Deduct—Increase in balance of Suspense Accounts, as per Appendix A	—4,629	+3,000	—1,000	—1,000
Total Receipts ...	3,43,236	4,20,000	4,49,000	4,55,000
II.—Expenditure—				
Maintenance of Way, Works, and Stations (Abstract A) ...	32,721	50,000	60,000	52,750
Locomotive Expenses (ditto B) ...	65,337	62,000	70,000	61,000
Carriage and Wagon Expenses (ditto C) ...	7,472	7,500	13,700	15,500
Traffic Expenses (ditto D) ...	51,329	50,000	59,300	58,000
General Charges (ditto E) ...	48,137	35,000	68,000	46,150
Steam-boat Service (ditto F) ...	25,675	54,000	70,400	39,000
Special and Miscellaneous Expenditure (ditto G) ...	6,169	4,694	4,600	2,600
Total Outlay ...	2,36,840	2,63,194	3,46,000	2,75,000
Add—Increase in Balance of Suspense Accounts as per Appendix B	4,820	—8,194	9,000	.....
	2,41,660	2,55,000	3,55,000	2,75,000
Deduct—Amount at credit of "Demands Payable"	5,946	10,000	5,000	10,000
Total Expenditure ...	2,35,714	2,45,000	3,50,000	2,65,000
III.—Net Cash Receipts	1,07,522	1,75,000	90,000	90,000

MEMORANDUM.

	Miles.
Number of miles open for traffic on 1st April 1878	75*
Expected to be open during 1878-79	...
Total on 1st April 1879 ...	75*
Expected to open during 1879-80	...
Total likely to be open at end of 1879-80 ...	75*
Average number of miles expected to be open during the whole of 1879-80	75*
Train miles expected to be run during 1879-80	135,000

* Excluding the temporary Line to Ganges Bank and Barh Branch.

ABSTRACT A.

Maintenance of Way, Works, and Stations.

PARTICULARS.	Actuals in 1877-78.	Sanctioned Estimate, 1878-79.	Regular Estimate, 1878-79.	Budget Estimate, 1879-80.
	Rs.	Rs.	Rs.	Rs.
I.—Salaries, Office Expenses, and General Superintendence	14,980	9,000	11,884	7,624
II.—Maintenance and Renewal of Permanent-way, Wages, and Materials	19,660	32,000	39,580	38,500
III.—Repairs of Bridges, &c., Wages and Materials ...	1,930	2,000	1,200	1,000
IV.—Repairs of Stations and Buildings, Wages and Materials	1,783	4,000	4,300	4,600
V.—Maintenance by Contract, inclusive or exclusive of Materials	.....	.....	.....	.....
VI.—New Minor Works	—5,650	3,000	3,036	1,026
VII.—Unclassified Expenditure	18			
Total ...	32,721	50,000	60,000	52,750

ABSTRACT B.

Locomotive Expenses.

PARTICULARS.	Actuals in 1877-78.	Sanctioned Estimate, 1878-79.	Regular Estimate, 1878-79.	Budget Estimate, 1879-80.
	Rs.	Rs.	Rs.	Rs.
I.—General Superintendence	8,260	7,000	3,702	4,014
II.—Running Expenses (Wages connected with the working of Locomotive Engines)	21,897	23,000	31,700	25,000
III.—Fuel (*a*)	20,411	18,000	18,500	17,000
IV.—Water (including Wages and Stores) ...	4,575	3,000	3,498	3,000
V.—Oil, Tallow, and other Stores (expended on Engines in work)	4,559	4,000	4,700	4,486
VI.—Maintenance and Renewals of Locomotive Engines and Machinery	5,590	7,000	7,900	7,500
VII.—Payment to other lines (*b*)	.....	.....	.....	.....
VIII.—New Minor Works	10	.....	.....	.....
IX.—Unclassified expenditure	35	.....	.....	.....
Total ...	65,337	62,000	70,000	61,000

(*a*) Note to include carriage over line. | (*b*) *e.g.* Hire of locomotives.

ABSTRACT C.

Carriages and Wagon Expenses.

PARTICULARS.	Actuals in 1877-78.	Sanctioned Estimate, 1878-79.	Regular Estimate, 1878-79.	Budget Estimate, 1879-80.
	Rs.	Rs.	Rs.	Rs.
I.—General Superintendence	671	.....	3,702	4,014
II.—Repairs and Renewals of Vehicles and machinery—				
Coaching Vehicles	609	4,000	1,000	1,000
Goods ditto	6,047		5,500	7,486
III.—Cleaning Carriages and Wagons and Oiling ...	.....	3,200	3,498	3,000
IV.—New Minor Works	.....	.....	.....	.....
V.—Unclassified Expenditure	145	300	.....	.....
Total ...	7,472	7,500	13,700	15,500

Abstract D.

Traffic Expenses.

Particulars.	Actuals in 1877-78.	Sanctioned Estimate, 1878-79.	Regular Estimate, 1878-79.	Budget Estimate, 1879-80.
	Rs.	Rs.	Rs.	Rs.
I.—Salaries, Wages, &c.—				
(a.)—General Superintendence	11,125	8,000	19,456	14,652
(b.)—Station staff	25,902	25,000	21,024	23,910
(c.)—Train ditto	4,185		4,068	5,436
II.—Fuel, Lighting, Water, and General Stores ...	2,846	2,000	2,500	2,000
III.—Clothing	948	2,500	950	850
IV.—Printing, Stationery, and Tickets	3,648	2,000	3,600	3,000
V.—Charges for delivery and collection of Goods, &c....	69	.....	100	100
VI.—Miscellaneous Expenses	2,606	7,000	7,000	7,600
VII.—Payment to other Lines*	.....	3,000	.....	.....
VIII.—Unclassified Expenditure	.....	500	602	452
Total ...	51,329	50,000	59,300	58,000

* *e.g.* Hire of vehicles.
Mileage of foreign stock.
Expenses at joint stations.

Abstract E.

General Charges.

Particulars.	Actuals in 1877-78.	Sanctioned Estimate, 1878-79.	Regular Estimate, 1878-79.	Budget Estimate, 1879-80.
	Rs.	Rs.	Rs.	Rs.
I.—Salaries of Management—				
(a.)—Direction	6,628			
(b.)—Consulting Engineer	795	3,000	18,660	12,780
(c.)—Storekeeper and Home charges ...	239			
(d.)—Manager's Office	7,140	11,000	6,932	6,356
(e.)—Audit and Account	12,474	12,500	18,256	8,802
(f.)—Store Department	3,093	2,000	2,044	1,616
(g.)—Medical	1,093	2,500	1,926	1,344
(h.)—Miscellaneous†	2,199	1,000	2,380	2,400
II.—Police	—92	.....	.....	.....
III.—Advertising	162	1,000	400	400
IV.—Electric Telegraph	14,404	1,500	17,000	12,000
V.—Clearing account with other lines	.....	.....	.....	.....
VI.—Unclassified Expenditure	2	500	402	452
Total ...	48,137	35,000	68,000	46,150

† Such as "rents of buildings and lands."
"Contingencies, including furniture and fittings."
"Stationery."
"Medicines."

Abstract F.

Steam Boat Service.

Particulars.	Actuals in 1877-78.	Sanctioned Estimate, 1878-79.	Regular Estimate, 1878-79.	Budget Estimate, 1879-80.
	Rs	Rs.	Rs.	Rs.
I.—Working Vessels	11,150	20,000	42,600	23,000
II.—Repairs	1,484	3,000	4,000	5,000
III.—Fuel	7,094	28,000	20,500	7,500
IV.—Miscellaneous stores	2,339	2,000	2,300	2,500
V.—Steam Traffic Agencies	121	.....	.....	.....
VI.—Unclassified Expenditure	3,487	1,000	1,000	1,000
Total ...	25,675	54,000	70,400	39,000

Abstract G.

Special and Miscellaneous Expenditure.

Particulars.	Actuals in 1877-78.	Sanctioned Estimate, 1878-79.	Regular Estimate, 1878-79.	Budget Estimate, 1879-80
	Rs.	Rs.	Rs.	Rs.
I.—Law Charges	.....	.....	.....	.....
II.—Compensation	2,381		3,500	1,500
III.—Rates and Taxes	562		600	600
IV.—Payment to other lines	1,684	4,694	.....	.....
V.—Opening ceremony and Lieutenant-Governor's reception	1,002		.....	.....
VI.—Miscellaneous	540		500	500
Total ...	6,169	4,694	4,600	2,600

APPENDIX A.

Detail of unadjusted accounts under the head "Earnings."

Particulars.	Balance at beginning of year.	Balance at close of year.	Difference.	
			Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Actuals in 1877-78—				
Stations	2,369	6,998	4,629	.....
Foreign Railways	.....	.....	.....	.....
Total ...	2,369	6,998	4,629	....
Sanctioned Estimate, 1878-79—				
Stations	4,500	3,000	1,500	.....
Foreign Railways	3,500	2,000	1,500	.....
Total ...	8,000	5,000	3,000	.....
Regular Estimate, 1878-79—				
Stations	6,998	6,998	.....	.....
Foreign Railways	.....	1,000	1,000	.....
Total ...	6,998	7,998	1,000	.....
Budget Estimate, 1879-80—				
Stations	7,000	7,000	.....	.....
Foreign Railways	1,000	2,000	1,000	.....
Total ...	8,000	9,000	1,000	.....

APPENDIX B.

Detail of suspense accounts under the head "Expenditure."

Particulars.	Balance at beginning of year.	Balance at close of year.	Difference.	
			Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Actuals in 1877-78—				
Stations	.....	.....	.....	.....
Suspense other than deposits and fines	3,224	8,044	4,820	.....
Total ...	3,224	8,044	4,820	.....
Sanctioned Estimates, 1878-79—				
Stores as per detailed statement accompanying ...	.....	.....	.....	.....
Suspense other than deposits and fines	23,194	15,000	.....	8,194
Total ...	23,194	15,000	.....	8,194
Regular Estimates, 1878-79—				
Stores	.....	.....	.....	.....
Suspense other than deposits and fines	8,044	17,044	9,000	.....
Total ...	8,044	17,044	9,000	.....
Budget Estimate, 1879-80—				
Stores as per detailed statement accompanying ...	.....	.....	.....	.....
Suspense other than deposits and fines	17,000	17,000	.....	.....
Total ...	17,000	17,000	.....	.....

Note.—In practice the various Suspense Accounts will be detailed.

Detailed Statement of Expenditure on stores for the year

Detail.	Actual purchases during .		Sanctioned purchases during .		Estimated purchases during .		Remarks.
	Quantity.	Amount.	Quantity.	Amount.	Quantity.	Amount.	
In India—							
Sleepers							
Coal							
Oil							
&c.							
&c.							
(Petty items to be lumped together) ...							All stores are supplied to Revenue by Capital.
Total ...							
In England—							
(Petty items to be lumped together) ...							
Total ...							
Grand Total ...							

MEMORANDUM.

		Rs.
Actual balance of stores in hand on 1st April		
Estimated purchases during as above		
Total ...		
Estimated issues during		
Estimated balance on 1st April		
Estimated purchases during		
Total ...		
Estimated issues during		
Estimated balance on 1st April		

FINAL ISSUE.

PUBLIC WORKS DEPARTMENT.

BUDGET ESTIMATE

OF

REVENUE AND EXPENDITURE

OF THE

CALCUTTA AND SOUTH-EASTERN STATE RAILWAY

FOR THE YEAR

1879-80.

Bengal Secretariat Press—Regr. No. 2413—80—3-6-79.

CALCUTTA AND SOUTH-EASTERN STATE RAILWAY.

BUDGET ESTIMATE OF REVENUE AND EXPENITURE FOR THE YEAR 1879-80.

Heads.	Actuals in 1877-78.	Sanctioned Estimate, 1878-79.	Regular Estimate, 1878-79.	Budget Estimate, 1879-80.
	Rs.	Rs.	Rs.	Rs.
I.—Receipts—				
Earnings of the Line—				
Coaching Traffic	81,047	77,800	90,500	80,000
Goods Traffic	31,579	30,000	34,100	34,100
Electric Telegraph Earnings	274	200	200	200
Sundries	15,637	2,000	4,200	2,700
Total Earnings ...	1,28,537	1,10,000	1,29,000	1,17,000
Deduct—Increase or add decrease in balance of Suspense Accounts as per Appendix A. ...	—2,381	—1,000	1,000	.....
Total Receipts ...	1,26,156	1,09,000	1,30,000	1,17,000
II.—Expenditure—				
Maintenance of Way, Works, and Stations (Abstract A.)	25,430	25,000	29,500	31,000
Locomotive Expenses („ B.)	32,144	31,000	32,000	36,800
Carriage and Wagon Expenses („ C.)	10,448	6,000	9,500	12,000
Traffic Expenses („ D.)	10,960	12,000	11,500	11,500
General Charges („ E.)	14,834	13,500	20,500	13,270
Special and Miscellaneous Expenditure („ G.)	921	500	1,000	1,000
Total Outlay ...	94,737	88,000	1,04,000	1,05,570
Deduct—Decrease or add increase in balance of Suspense Accounts as per Appendix B. ...	—12,081	10,000	6,000	3,430
Deduct—Increase of demands payable	—397	.....	.....	.....
Total Cash Disbursements ...	82,259	98,000	1,10,000	1,09,000
III.—Net Profits	33,800	22,000	25,000	11,430
IV.—Net Receipts	43,897	11,000	20,000	8,000

MEMORANDUM.

Number of miles open for traffic on 1st April 1878	28
Expected to be opened during 1878-79	...
Total on 1st April 1879 ...	28
Expected to be opened during 1879-80	...
Total likely to be opened at end of 1879-80 ...	28
Average number of miles expected to be opened during the whole of 1879-80 ...	28
Train miles expected to be run during 1879-80	49,000

ABSTRACT A.

MAINTENANCE OF WAY, WORKS, AND STATIONS.

PARTICULARS.	Actuals in 1877-78.	Sanctioned Estimate, 1878-79.	Regular Estimate, 1878-79.	Budget Estimate, 1879-80.
	Rs.	Rs.	Rs.	Rs.
I.—Salaries, Office Expenses, and General Superintendence	2,363	2,300	2,400	2,500
II.—Maintenance and Renewal of Permanent Way, Wages and Materials	20,556	19,400	23,500	20,000
III.—Repairs of Bridges, &c., Wages and Materials ...	634	1,500	1,500	2,000
IV.—Repairs of Stations and Buildings, Wages and Materials	893	.....	300	1,000
V.—Maintenance by Contract, inclusive or exclusive of Materials	.....	.....	.....	.....
VI.—New Minor Works	454	1,500	1,500	5,000*
VII.—Maintenance, Unclassified Expenditure ...	530	300	300	500
Total ...	25,430	25,000	29,500	31,000

* Provision for proposed station-house, &c., at Gurriah, and junction with the municipal line.

ABSTRACT B.

LOCOMOTIVE EXPENSES.

PARTICULARS.	Actuals in 1877-78.	Sanctioned Estimate, 1878-79.	Regular Estimate, 1878-79.	Budget Estimate, 1879-80.
	Rs.	Rs.	Rs.	Rs.
I.—General Superintendence	5,414	5,260	5,260	3,160
II.—Running Expenses—Wages connected with the working of Locomotive Engines	3,584	3,700	3,800	3,800
III.—Fuel	10,313	12,000	12,000	12,000
IV.—Water (including Wages and Stores)	1,092	1,000	1,200	1,200
V.—Oil, Tallow, and other Stores expended on Engines in work	1,456	1,500	1,500	1,500
VI.—Maintenance and Renewals of Locomotive Engines and Machinery	10,285	7,300	8,000	15,000*
VII.—Payments to other lines	.....	200	200	100
VIII.—Unclassified Expenditure	.....	40	40	40
Total ...	32,144	31,000	32,000	36,800

* Includes provision for a big wheel lathe.

ABSTRACT C.

CARRIAGE AND WAGON EXPENSES.

PARTICULARS.	Actuals in 1877-78.	Sanctioned Estimate, 1878 79.	Regular Estimate, 1878-79.	Budget Estimate, 1879-80.
	Rs.	Rs.	Rs.	Rs.
I.—General Superintendence	120	150	150	2,100*
II.—Repairs and Renewals of Vehicles and Machinery—				
Coaching Vehicles	1,430	3,000	3,500	3,000
Goods "	7,701	1,500	4,500	5,000†
III.—Cleaning Carriages and Wagons and Oiling ...	1,187	1,350	1,350	1,300
IV.—Unclassified Expenditure	10	.....	.....	.....
V.—New Minor Works	.....	.....	.....	600
Total ...	10,448	6,000	9,500	12,000

* The Carriage and Wagon Department being under the supervision of the Locomotive Foreman and his assistant, half of their respective pays has been put against General Superintendence.

† Includes provision for renewal of the centre springs of high-sided or wood wagons.

ABSTRACT D.

TRAFFIC EXPENSES.

Particulars.	Actuals in 1877-78.	Sanctioned Estimate, 1878-79.	Regular Estimate, 1878-79.	Budget Estimate, 1879-80.
	Rs.	Rs.	Rs.	Rs.
I.—Salaries, Wages, &c.—				
(a)—General Superintendence	2,278	2,286	2,286	2,300
(b)—Station staff	6,079	6,500	6,500	6,500
(c)—Train ditto	1,394	1,300	1,300	1,300
II.—Fuel, Lighting, Water, and General Stores ...	776	1,000	900	900
III.—Clothing	31	114	50	50
IV.—Printing, Stationery, and Tickets	252	700	300	250
V.—Charges for delivery and collection of Goods, &c. ...	.....	.....	.....	.....
VI.—Miscellaneous Expenses	150	100	164	200
VII.—Payments to other Lines	.....	.....	.....	.....
VIII.—Unclassified Expenditure	.....	.....	.....	.....
Total ...	10,960	12,000	11,500	11,500

ABSTRACT E.

GENERAL CHARGES.

Particulars.	Actuals in 1877-78.	Sanctioned Estimate, 1878-79.	Regular Estimate, 1878-79.	Budget Estimate, 1879-80.
	Rs.	Rs.	Rs.	Rs.
I.—Direction	2,487	.....	4,500	2,100
II.—Salaries of management—				
(a)—Manager's Office	4,480	5,500	7,500	3,970
(b)—Audit „				
(c)—Account „	3,532	3,300	4,300	2,600
(d)—Paymaster's „				
(e)—Store Department	530	504	504	504
(f)—Medical	690	690	340	90
(g)—Miscellaneous, Rent of building, &c., &c. ...	165	200	.....	150
III.—Police	844	864	864	864
IV.—Advertising	45	50	50	50
V.—Electric Telegraph	1,586	1,892	1,842	2,500*
VI.—Clearing accounts with other Lines	.....	.....	.....	.....
VII.—Unclassified Expenditure	475	500	600	442
Total ...	14,834	13,500	20,500	13,270

* Incuding payments to be made to the Government Telegraph Department.

ABSTRACT G.

SPECIAL AND MISCELLANEOUS EXPENDITURE.

Particulars.	Actuals in 1877 78.	Sanctioned Estimate, 1878-79.	Regular Estimate, 1878-79.	Budget Estimate, 1879-80.
	Rs.	Rs.	Rs.	Rs.
I.—Law Charges	100			
II.—Compensation	615	500	1,000	1,000
III.—Rates and Taxes	206			
IV.—Miscellaneous	.....			
Total ...	921	500	1,000	1,000

APPENDIX A.

DETAIL OF UNADJUSTED ACCOUNTS UNDER THE HEAD OF EARNINGS.

Particulars.	Balance at beginning of year.	Balance at close of year.	Difference.	
			Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Actuals in 1877-78—				
Station	1,632	4,013	2,381	.....
Foreign Railways	.....	.....	.....	.....
Total ...	1,632	4,013	2,381	.....
Sanctioned Estimate, 1878-79—				
Stations	1,632	2,632	1,000	.....
Foreign Railways	.....	.....	.....	.....
Total ...	1,632	2,632	1,000	.....
Regular Estimate, 1878-79—				
Stations	4,013	3,013	.....	1,000
Foreign Railways	.....	.....	.....	.....
Total ...	4,013	3,013	.....	10,000
Budget Estimate, 1879-80—				
Stations	3,013	3,013	.....	.....
Foreign Railways	.....	.....	.....	.....
Total ...	3,013	3,013	.....	.....

APPENDIX B.

DETAIL OF SUSPENSE ACCOUNTS UNDER THE HEAD OF EXPENDITURE.

Particulars.	Balance at beginning of year.	Balance at close of year.	Difference.	
			Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Actuals in 1877-78—				
Stores	1,23,534	1,11,308	.....	12,226
Suspense other than deposits and fines	—7,355	—7,607	—252	.....
Total ...	1,16,179	1,03,701	.....	12,478
Sanctioned Estimate, 1878-79—				
Stores as per detailed statement accompanying ...	1,13,112	1,23,112	10,000	.....
Suspense other than deposits and fines	—895	—1,000	—105	.....
Total ...	1,12,217	1,22,112	9,895	.....
Regular Estimate, 1878-79—				
Stores	1,11,308	1,16,238	4,930	.....
Suspense other than deposits and fines	—7,607	—6,537	.....	—1,070
Total ...	1,03,701	1,09,701	6,000	.....
Budget Estimate, 1879-80—				
Stores as per detailed statement accompanying ...	1,16,238	1,19,668	3,430	.....
Suspense other than deposits and fines	—6,537	—6,537	.....	.....
Total ...	1,09,701	1,13,131	3,430	.....

DETAILED STATEMENT OF EXPENDITURE ON STORES FOR THE YEAR 1878-79.

Detail.	Actual purchase during 1877-78.		Estimated purchase during 1878-79.		Estimated purchase during 1879-80.		Remarks.
	Quantity.	Amount.	Quantity.	Amount.	Quantity.	Amount.	
		Rs.		Rs.		Rs.	
In India—							
Sleepers	.....	.....	.....	.....	.....	.....	
Coal...	31,611 mds.	10,269	32,030 mds.	10,500	32,030 mds.	10,500	
Oil	1,822 gal. 2 qr. 1 pt.	2,597	2,000 gals.	3,375	2,000 gals.	3,375	
Grease	.....	.....	1 cwt.	17	1 cwt.	17	
Tallow	2 cwt.	36	2 cwt.	38	2 cwt.	38	
Petty items to be lumped together ...	.....	10,413	.....	10,000	.....	10,000	
Total ...	.....	23,315	.....	23,930	.....	23,930	
In England—							
Sleepers	.....	.....	6,000	15,000	3,000	7,500	
Petty items to be lumped together ...	.....	3,851	.....	4,000	.....	* 10,000	* Includes provision for a big lathe.
Total ...	.....	3,851	.....	19,000	.....	17,500	
Grand Total ...	.....	27,166	.....	42,930	.....	41,430	

MEMORANDUM.

Actual balance of stores in hand on 1st April 1877-78	1,11,308
Estimated purchases during 1878-79 as above	42,930
Total ...	1,54,238
Estimated issues during 1878-79	38,000
Estimated balance on 1st April 1879	1,16,238
Estimated purchases during 1879-80	41,430
Total ...	1,57,668
Estimated issues during 1879-80	38,000
Estimated balance on 1st April 1880	1,19,668

SCHEDULE A.

REVENUE BUDGET ESTIMATE OF ESTABLISHMENT FOR THE YEAR 1879-80.

Number.		Detail.	Monthly salary of office.	Estimate, 1878-79.				Estimate, 1879-80.				Remarks.
				Per mensem.	Per annum.	Distribution of charges.		Per mensem.	Per annum.	Distribution of charges.		
1878-79.	1879-80.					Revenue.	Total.			Revenue.	Total.	
		Direction.	Rs.	Rs. A. P.	Rs.	Rs.	Rs.	Rs. A.	Rs.	Rs.	Rs.	
		Share of Director's, Store-keeper's, and Consulting Engineer's establishment.	...	...	4,344	4,344	4,344	...	2,487	2,487	2,487	
½	½	Manager	...	170 0 0	2,040	...	...	185 0	2,220	...	...	
		Travelling allowance	...	50 0 0	600	...	...	75 0	900	...	...	
		Commission at Re. 1 per cent. on gross earnings.	...	83 5 4	1,000	...	...	100 0	1,200	...	...	
	½	Head Clerk	...	30 0 0	360	...	...	35 0	420	...	...	
1	1	Store Clerk	...	35 0 0	420	...	...	...	...	...	...	
1	1	Store cooly	...	7 0 0	84	...	...	35 0	420	...	...	
½	½	Stationery Clerk	...	12 8 0	150	...	...	7 0	84	...	...	
	½	Duftry	...	5 0 0	60	...	...	15 0	180	...	...	
	1	Peon	...	8 0 0	96	...	...	5 0	60	...	...	
	½	Estimator and Clerk	...	20 0 0	240	...	...	8 0	96	...	...	
	½	Draftsman and Clerk	...	15 0 0	180	...	...	25 0	300	...	...	
	1½	Statistical Clerk	...	...	...	..	...	20 0	240	...	...	
		Total of Direction ...	...	...	7,230	7,230	7,230	52 8	630	...	...	
								562 8	4,750	4,750	4,750	
		Audit and Accounts.										
½	½	Auditor	...	50 0 0	600	...	...	50 0	600	...	...	
½	½	Book-keeper	...	...	...	...	...	69 0	828	...	...	
1	1	Assistant ditto	...	...	...	...	...	65 0	780	...	...	
1½	1½	Clerks at Rs. 25 each	...	249 8 0	2,994	...	...	...	...	...	...	
2½	1½	Ditto „ 15 „						104 0	1,248	...	...	
1	½	Ditto „ 12 „						...	...	...	...	
2	½	Ditto „ 10 „						...	...	...	...	

1	1	Poddar						13 0	156	...	...
1	1	Cash cooly						7 0	84	...	...
½	½	Duftry						2 0	24	...	...
½	½	Peon						3 8	42	...	...
		Total of Audit and Accounts ...	...	299 8 0	3,594	3,594	3,594	313 8	2,762	2,762	2,762
		Medical.									
1	1	Medical Officer	...	50 0 0	600	...	...	...	...	...	...
1	1	Native Doctor	...	7 8 0	90	...	...	7 8	90	...	...
		Total ...	...	57 8 0	690	690	690	7 8	90	90	90
		Police.									
6	6	Policemen	...	44 0 0	528	...	...	44 0	528	...	...
		Total Police Department ...	...	44 0 0	528	528	528	44 0	528	528	528
		Engineering Department.									
1	1	Inspector of Way and Works	...	120 0 0	1,440	...	...	130 0	1,560	...	..
1	1	Clerk and Assistant	...	35 0 0	420	...	...	40 0	480	...	...
4	4	Trollymen	...	28 0 0	336	...	...	28 0	336	...	..
...	1	Blacksmith	...	20 0 0	240	...	...	20 0	240	...	...
1	1	Viceman	...	20 0 0	240	...	...	20 0	240	..	...
...	1	Hammerman	...	8 0 0	96	...	...	8 0	96	...	...
1	1	Carpenter	...	16 0 0	192	...	...	16 0	192	...	...
1	1	Bricklayer	...	15 0 0	180	...	...	15 0	180	...	...
1	1	Platelayer	...	26 0 0	312	...	...	26 0	312	...	...
1	1	Ditto	...	18 0 0	216	...	...	18 0	216	...	...
1	1	Ditto	...	17 0 0	204	...	...	17 0	204	...	...
20	20	Waymen	...	140 0 0	1,680	...	...	140 0	1,680	...	...
41	41	Ditto	...	246 0 0	2,952	...	...	246 0	2,952	...	..
5	5	Gangers	...	50 0 0	600	...	...	50 0	600	...	...
2	2	Under plate-layers	...	15 0 0	180	...	...	15 0	180	...	...
1	1	Bricklayer's mate	...	7 0 0	84	...	...	7 0	84	...	...
		Total of Engineering Department ...	...	781 0 0	9,372	9,372	9,372	796 0	9,552	9,552	9,552

BUDGET ESTIMATE OF ESTABLISHMENT OF THE CALCUTTA AND SOUTH-EASTERN STATE RAILWAY FOR THE YEAR 1879-80—concld.

Number.		Details.	Monthly salary of office.	Estimate, 1878-79.					Estimate, 1879-80.					Remarks.
				Per mensem.		Per annum.	Distribution of charges.		Per mensem.		Per annum.	Distribution of charges.		
1878-79.	1879-80.						Revenue.	Total.				Revenue.	Total.	
		Locomotive Department.	Rs.	Rs.	A.	Rs.	Rs.	Rs.	Rs.	A.	Rs.	Rs.	Rs.	
½	½	Locomotive Foreman	...	200	0	2,400	...	...	100	0	1,200	...	...	
1	½	Assistant "	...	140	0	1,680	...	...	75	0	900	...	...	
4	4	Native Drivers	...	101	0	1,212	...	...	113	0	1,356	...	...	
3	3	Firemen	...	36	0	432	...	...	36	0	432	...	...	
2	2	Assistant Firemen	...	14	0	168	...	...	14	0	168	...	...	
1	1	Clerk and Time-keeper	...	37	0	444	...	...	40	0	480	...	...	
1	1	Steam Khallasee	...	14	0	168	...	...	14	0	168	...	...	
5	5	Cleaners	...	34	0	408	...	...	34	0	408	...	...	
6	6	Coal coolies	...	37	0	444	...	...	37	0	444	...	...	
1	1	Khallasee or Hammerman	...	8	0	96	...	...	8	0	96	...	...	
1	1	Turner	...	20	0	240	...	...	21	0	252	...	...	
7	7	Native Fitters	...	151	0	1,812	...	...	152	0	1,824	...	...	
1	1	Coppersmith	...	20	0	240	...	...	20	0	240	...	...	
2	2	Durwans	...	14	0	168	...	...	14	0	168	...	...	
2	2	Blacksmiths and Boilersmiths	...	40	0	480	...	...	40	0	480	...	...	
4	4	Coolies	...	24	0	288	...	...	24	0	288	...	...	
...	...	Overtime allowance, &c.	...	...		900	...	...	...		900	...	...	
		Total of Locomotive Department ...	...	890	0	11,580	11,580	11,580	742	0	9,804	9,804	9,804	
		Carriage and Wagon Department...												
...	½	Foreman and Assistant Foreman ...	...	...		...	...	...	175	0	2,100	...	...	
1	1	Hammerman	...	8	0	96	..	...	8	0	96	...	...	
1	2	Vicemen	...	16	0	192	..	...	30	0	360	...	...	
2	4	Carpenters	...	35	0	420	..	...	59	0	708	...	...	
2	2	Painters	...	34	0	408	...	...	34	0	408	...	...	
1	1	Durwan	...	6	0	72	...	...	6	0	72	...	...	
...	1	Blacksmith	...	20	0	240	..	...	20	0	240	...	...	
1	1	Greaser	...	8	0	96	...	...	8	0	96	...	...	
...	2	Coolies	...	...		...	...	...	14	0	168	...	...	
		Total of Carriage and Wagon Dept.	...	127	0	1,524	1,524	1,524	354	0	4,248	4,248	4,248	

		TRAFFIC DEPARTMENT.										
1	1	Assistant Manager	.....	90 0	1,080	.....	.....	90 0	1,080	.....	.....
...	...	Ditto, personal allowance ...	.....	38 0	456	.....	.....	38 0	456	.....	.....
1	1	Clerk	.....	25 0	300	.....	.....	30 0	360	.....	.....
1	1	Native Guard	.....	37 0	444	.....	.....	41 0	492	.....	.....
1	1	Ditto	.....	25 0	300	.....	.....	25 0	300	.....	.....
1	1	Ditto	.....	16 0	192	.....	.....	18 0	216	.....	.....
1	1	Probationer	.....	10 0	120	.....	.....	10 0	120	.....	.....
12	12	Station-Masters, Assistant Station-Masters, Signallers, and Relieving Clerks	.....	311 0	3,732	.....	.....	328 0	3,936	.....	.....
2	2	Line Jemadars	.....	28 0	336	.....	.....	28 0	336	.....	.....
1	1	Signalman	.....	7 0	84	.....	.....	7 0	84	.....	.....
3	3	Pointsmen	.....	21 0	252	.....	.....	21 0	252	.....	.....
2	2	Tindals or Head Porters	.....	19 0	228	.....	.....	19 0	228	.....	.....
9	9	Khalassies	.....	71 0	852	.....	.....	72 0	864	.....	.....
15	15	Gatekeepers	.....	90 0	1,080	.....	.....	90 0	1,080	.....	.....
8	6	Menials	.....	46 0	552	.....	.....	34 0	408	.....	.....
2	2	Brake-van Khallassies	.....	16 0	192	.....	.....	16 0	192	.....	.....
6	9	Porters	.....	44 0	528	.....	.....	44 0	528	.....	.....
1	1	Telegraph Peon	.....	7 0	84	.....	.....	8 0	96	.....	.....
		House-rent and Overtime Allowance ...	.....	25 0	300	.....	.....	30 0	360	.....	.....
		TOTAL OF TRAFFIC DEPARTMENT ...	.....	919 0	11,028	11,028	11,028	949 0	11,388	11,388	11,388

FINAL ISSUE.

PUBLIC WORKS DEPARTMENT.

BUDGET ESTIMATE

OF

REVENUE AND EXPENDITURE

OF THE

NALHATI STATE RAILWAY

FOR THE YEAR

1879-80.

Bengal Secretariat Press—Regr. No. 2414—80—3-6-79.

NALHATI STATE RAILWAY.

BUDGET ESTIMATE OF REVENUE AND EXPENDITURE FOR THE YEAR 1879-80.

HEADS.	Actuals in 1877-78.	Sanctioned Estimate, 1878-79.	Regular Estimate, 1878-79.	Budget Estimate, 1879-80.
I.—RECEIPT—				
Earnings of the Line—	Rs.	Rs.	Rs.	Rs.
Coaching traffic	56,384	54,800	55,000	55,000
Goods traffic	38,222	33,000	27,800	28,000
Electric telegraph earnings	1,256	1,000	1,000	1,000
Steam-boat earnings	.....	.....	.....	.....
Sundries	135	200	200	.....
TOTAL EARNINGS ...	95,997	89,000	84,000	84,000
ADD—Decrease or deduct increase in balance of suspense accounts as per Appendix A. ...	—4,693	.....	†5,000	.....
TOTAL RECEIPTS ...	91,304	89,000	89,000	84,000
II.—EXPENDITURE—				
Maintenance of way, works and stations ... ...(Abstract A.)...	39,332	34,900	24,400	22,800
Locomotive expenses... ...(„ B.)...	22,277	21,000	21,000	21,000
Carriage and wagon expenses .. („ C.)...	7,898	7,000	6,500	13,200
Traffic expenses ... ...(„ D.)...	8,207	8,600	8,600	9,000
General charges ... ...(„ E.)...	12,085	11,000	11,500	14,096
Steam-boat service ... ...(„ F.)...	.....	.....	.....	.....
Special and miscellaneous expenditure... ... ...(„ G.)...	1,155	500	1,000	1,000
TOTAL REVENUE OUTLAY ...	90,954	83,000	73,000	81,096
DEDUCT—Decrease or add increase in balance of suspense accounts as per Appendix B.	1,843	1,000	4,000	1,904
DEDUCT—Increase to credit balance of demands payable	1,787	.....	.....	.....
TOTAL ...	87,324	84,000	77,000	83,000
III.—NET PROFITS	5,043	6,000	11,000	2,904
NET RECEIPTS	3,980	5,000	12,000	1,000

MEMORANDUM.

Number of miles open for traffic on 1st April 1878	27¼
Expected to be opened during 1878-79	...
TOTAL ON 1ST APRIL 1879 ...	27¼
Expected to be opened during 1879-80	...
TOTAL LIKELY TO BE OPEN AT END OF 1879-80 ...	27¼
Average number of miles expected to be open during the whole of 1879-80	27¼
Train miles expected to be run during 1879-80	40,000

ABSTRACT A.

MAINTENANCE OF WAY, WORKS, AND STATIONS.

Particulars.	Actuals in 1877-78.	Sanctioned Estimate, 1878-79.	Regular Estimate, 1878-79.	Budget Estimate, 1879-80.
	Rs.	Rs.	Rs.	Rs.
I.—Salaries, office expenses, and general superintendence	1,514	1,188	1,188	1,320
II.—Maintenance and renewals of permanent way—wages and materials	24,599	26,300	16,000	16,000
III.—Repairs of bridges, &c.—wages and materials ...	653	1,000	1,000	1,000
IV.—Repairs of stations and buildings—wages and materials	132	1,000	800	1,000
V.—Maintenance by contract, inclusive or exclusive of materials	.....	.....	.....	.....
VI.—New minor works	11,053	5,000	5,000	3,000
VII.—Unclassified expenditure	1,381	412	412	480
Total ...	39,332	34,900	24,400	22,800

ABSTRACT B.

LOCOMOTIVE EXPENSES.

Particulars.	Actuals in 1877-78.	Sanctioned Estimate, 1878-79.	Regular Estimate, 1878-79.	Budget Estimate, 1879-80.
	Rs.	Rs.	Rs.	Rs.
I.—General superintendence	3,078	3,024	3,024	2,024
II.—Running expenses—wages connected with the working of locomotive engines	1,890	1,836	1,836	1,900
III.—Fuel	6,510	6,500	6,500	6,500
IV.—Water, including wages and stores	759	900	900	900
V.—Oil, tallow and other stores expended on engines in work	780	900	900	900
VI.—Maintenance and renewals of locomotive engines and machinery	9,260	7,500	7,500	8,500
VII.—Payments to other lines	.....	.....	.....	.....
VIII.—Unclassified expenditure	.....	340	340	276
Total ...	22,277	21,000	21,000	21,000

ABSTRACT C.

CARRIAGE AND WAGON EXPENSES.

Particulars.	Actuals in 1877-78.	Sanctioned Estimate, 1878-79.	Regular Estimate, 1878-79.	Budget Estimate, 1879-80.
	Rs.	Rs.	Rs.	Rs.
I.—General superintendence...	.....	.....	.....	1,200*
II.—Repairs and renewals of vehicles and machinery—				
Coaching vehicles	1,169	2,500	2,000	2,500
Goods	5,877	3,500	3,500	3,500
III.—Cleaning carriages and wagons, and oiling ...	852	1,000	1,000	1,000
IV.—Unclassified expenditure	.....	.....	....	.....
New minor works	.....	.....	.....	5,000†
Total ...	7,898	7,000	6,500	13,200

* The carriage and wagon department being under the supervision of the Locomotive Foreman, half of his pay has been put against general superintendence.

† Provisions for two ballast trucks, house-box and a brake-van.

ABSTRACT D.

TRAFFIC EXPENSES.

PARTICULARS.	Actuals in 1877-78.	Sanctioned Estimate, 1878-79.	Regular Estimate, 1878-79.	Budget Estimate, 1879-80.
	Rs.	Rs.	Rs.	Rs.
I.—Salaries, wages, &c.—				
(a)—General superintendence	1,717	1,520	1,520	1,520
(b)—Station staff	4,356	4,500	4,500	5,000
(c)—Train	897	900	900	900
II.—Fuel, lighting, water, and general stores ...	952	1,000	1,000	1,000
III.—Clothing	37	100	100	80
IV.—Printing, stationery and tickets	196	300	300	200
V.—Charges for delivery and collection of goods, &c....	.....	.....	.....	.....
VI.—Miscellaneous expenses	27	80	80	100
VII.—Payments to other lines...	.....	.....	.....	.....
VIII.—Unclassified expenditure	25	200	200	200
Total ...	8,207	8,600	8,600	9,000

ABSTRACT E.

GENERAL CHARGES.

PARTICULARS.	Actuals in 1877-78.	Sanctioned Estimate, 1878-79.	Regular Estimate, 1878-79.	Budget Estimate, 1879-80.
	Rs.	Rs.	Rs.	Rs.
I.—Salaries of management—				
(a)—Share of direction, Manager's Office ...	6,187	5,150	5,150	7,296
(b)—Audit				
(c)—Account	4,077	4,000	4,000	4,000
(d)—Paymaster's				
(e)—Store Department	480	500	500	500
(f)—Medical	106	100	100	.....
(g)—Miscellaneous	112	200	200	200
II.—Police	.....	.....	.....	.....
III.—Advertising...	8	10	10	10
IV.—Electric Telegraph	915	1,040	1,540	2,000*
V.—Clearing accounts with other lines	.....	.....	.....	.....
VI.—Unclassified expenditure	200	.....	.....	90
Total ...	12,085	11,000	11,500	14,096

* Includes payment to be made to the Government Telegraph Department.

ABSTRACT G.

SPECIAL AND MISCELLANEOUS EXPENDITURE.

PARTICULARS.	Actuals in 1877-78.	Sanctioned Estimate, 1878-79.	Regular Estimate, 1878-79.	Budget Estimate, 1879-80.
	Rs.	Rs.	Rs.	Rs.
I.—Law charges				
II.—Compensation	1,155	500	1,000	1,000
III.—Rates and taxes				
Miscellaneous				
Total ...	1,155	500	1,000	1,000

DETAILED STATEMENT OF EXPENDITURE ON STORES FOR THE YEAR 1879-80.

Detail.	Actual Purchases during 1877-78.		Estimated Purchases during 1878-79.		Estimated Purchases during 1879-80.		Remarks.
	Quantity.	Amount.	Quantity.	Amount.	Quantity.	Amount.	
		Rs.		Rs.		Rs.	
In India—							
Sleepers	3,000	8,836	.....	.....	.....	.....	
Coal ... ... Mds.	19,521	6,860	20,000	6,900	20,000	6,900	
Oil ... ... Gallons	1,260	1,844	1,260	2,000	1,260	2,000	
Grease ... ... Cwt.	.....	.....	.....	.....	.....	.....	
Tallow ... ... Cwt.	2	41	2	40	2	40	
Petty items to be lumped together	.....	12,885	.....	10,000	.....	10,000	
Total ...	.....	30,466	.....	18,940	.....	18,940	
In England—							
Sleepers	4,500	5,203	.....	.....	.....	.....	
Petty items to be lumped together	.....	4,728	.....	5,000	.....	5,000	
Total ...	.....	9,931	.....	5,000	.....	5,000	
Grand Total ...	.....	40,397	.....	23,940	.....	23,940	

MEMORANDUM.

		Rs.
Actual balance of stores in hand on 1st April 1878		24,156
Estimated purchases during 1878-79 as above		23,940
	Total ...	48,096
Estimated issues during 1878-79		22,000
Ditto balance on 1st April 1879		26,096
Ditto purchases during 1879-80		23,940
	Total ...	50,036
Estimated issues during 1879-80		22,036
Ditto balance on 1st April 1880		28,000

APPENDIX A.

DETAIL OF UNADJUSTED ACCOUNTS UNDER THE HEAD OF EARNINGS.

Particulars.	Balance at beginning of year.	Balance at the close of year.	Difference.	
			Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Actuals, 1877-78—				
Stations	1,081	5,774	4,693	.....
Foreign Railways	.....	.....	.....	.....
Total ...	1,081	5,774	4,693	.....
Sanctioned Estimate, 1878-79—				
Stations	2,000	2,000	.....	.....
Foreign Railways	.....	.....	.....	.....
Total ...	2,000	2,000	.....	.....
Regular Estimate, 1878-79—				
Stations	5,774	774	.....	5,000
Foreign Railways	.....	.....	.....	.....
Total ...	5,774	774	.....	5,000
Budget Estimate, 1879-80—				
Stations	774	774	.....	.....
Foreign Railways	.....	.....	.....	.....
Total ...	774	774	.....	.....

APPENDIX B.

DETAIL OF SUSPENSE ACCOUNTS UNDER THE HEAD OF EXPENDITURE.

Particulars.	Balance at beginning of year.	Balance at the close of year.	Difference.	
			Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Actuals, 1877-78—				
Stores	24,983	23,140	.....	1,843
Suspense other than deposits and fine	—3,018	—4,805	—1,787	.....
Total ...	21,965	18,335	.....	3,630*
Sanctioned Estimate, 1878-79—				
Stores as per detailed statement accompanying ...	25,488	26,638	1,150	.....
Suspense other than deposits and fines	—1,600	—1,600	.....	.....
Total ...	23,888	25,038	1,150	.....
Regular Estimate, 1878-79—				
Stores	23,140	26,096	2,956	.....
Suspense other than deposits and fines	—4,805	—3,761	.....	1,044
Total ...	18,335	22,335	4,000	.....
Budget Estimate, 1879-80—				
Stores as per detailed statement accompanying ...	26,096	28,000	1,904	.....
Suspense other than deposits and fines	3,761	3,761	.....	.....
Total ...	.....	.....	1,904	.....

* Net decrease.

SCHEDULE A.

REVENUE BUDGET ESTIMATE OF ESTABLISHMENT OF THE NALHATI STATE RAILWAY FOR THE YEAR 1879-80.

Number. 1878-79.	Number. 1879-80.	Detail.	Monthly salary of office.	Estimate, 1878-79. Per mensem.	Estimate, 1878-79. Per annum.	Estimate, 1878-79. Distribution of charges. Revenue.	Estimate, 1878-79. Distribution of charges. Total.	Estimate, 1879-80. Per mensem.	Estimate, 1879-80. Per annum.	Estimate, 1879-80. Distribution of charges. Revenue.	Estimate, 1879-80. Distribution of charges. Total.	Remarks.
			Rs. A.	Rs. A.	Rs. A.	Rs.	Rs.	Rs. A.	Rs. A.	Rs.	Rs.	
		Share of Director's Store-keeper's and Consulting Engineer's establishments	...	.....	1,940 0	1,940	1,940	.....	2,087 0	2,087	2,087	
½	½	Manager	...	170 0	2,040 0	.....	.....	185 0	2,220 0	.....	.....	
		Commission at 1 per cent. ...	...	.....	750 0	.....	.....	75 0	900 0	.....	.....	
		Travelling allowances	...	75 0	900 0	.....	.....	75 0	900 0	.....	.....	
½	½	Head Clerk	...	30 0	360 0	.....	.....	35 0	420 0	.....	.....	
½	½	Estimator and Clerk	...	20 0	240 0	.....	.....	25 0	300 0	.....	.....	
½	½	Draftsman and Clerk	...	15 0	180 0	.....	.....	20 0	240 0	.....	.....	
½	½	Duftry	...	5 0	60 0	.....	.....	5 0	60 0	.....	.....	
1	1	Peon	...	7 0	84 0	.....	.....	7 0	84 0	.....	.....	
½	½	Stationery Clerk	...	12 8	150 0	.....	.....	15 0	180 0	.....	.....	
	½	Statistical Clerks	...	.....	.....	.....	.....	52 8	630 0	.....	.....	
		Office of Audit and Account.										
1	1	Auditor	...	245 8	2,946 0	.....	.....	69 0	824 0	.....	.....	
½	½	Book-keeper						85 0	1,020 0	.....	.....	
1	1	Clerk						.....	.....	.....	.....	
5	3	Clerks						97 0	1,164 0	.....	.....	
1		Correspondence Clerks						3 8	42 0	.....	.....	
½	½	Peon						2 0	24 0	.....	.....	
	½	Duftry						.....	.....	.....	.....	
		Travelling allowances										
		Total of Direction, Audit and Account	...	580 0	7,710 0	7,710 0	7,710 0	801 0	9,612 0	9,612 0	9,612 0	

		Traffic Department.										
½	½	Assistant Manager	...	60 0	720 0	...	...	65 0	780 0	...	...
1	1	Office Clerk	...	40 0	480 0	...	...	41 0	492 0	...	...
1	1	Peon	...	8 0	96 0	...	...	8 0	96 0	...	...
1	1	Station Master	...	50 0	600 0	...	...	50 0	600 0	...	...
1	1	Ditto	...	35 0	420 0	...	...	37 0	444 0	..	...
1	1	Assistant Station Master... ..	...	20 0	240 0	...	...	20 0	240 0	...	...
2	2	Signallers	...	40 0	480 0	...	...	41 0	492 0	...	...
2	2	Guards	...	65 0	780 0	...	...	69 0	828 0.	...	...
1	1	Relieving Clerk	...	18 0	216 0	...	...	20 0	240 0	...	...
1	1	Station Master	...	15 0	180 0	...	...	16 0	192 0	...	...
1	1	Probationer	...	12 0	144 0	...	...	14 0	168 0	...	...
2	2	Platform Assistants	...	20 0	240 0	...	...	28 0	336 0	...	...
6	6	Pointsmen	...	35 0	420 0	...	...	41 0	492 0	...	...
2	2	Water-bearers	...	6 0	72 0	...	...	6 0	72 0	...	...
6	6	Porters	...	30 0	360 0	...	...	30 0	360 0	...	...
2	2	Sweepers	...	8 0	96 0	...	...	8 0	96 0	...	...
1	1	Watchman	...	6 0	72 0	...	...	7 0	84 0	...	...
	3	Additional Station Masters to be proposed for Sagurdighee, Nowada, and Takeepore	...	...	...	...	...	42 0	504 0	...	...
		TOTAL OF TRAFFIC AND GENERAL DEPARTMENT	...	468 0	5,616 0	5,616 0	5,616 0	543 0	6,516 0	6,516 0	6,516 0
		LOCOMOTIVE AND CARRIAGE DEPARTMENT.									
½	½	European Foreman	...	200 0	2,400 0	...	...	200 0	2,400 0	...	...
1	1	Native Driver	...	33 0	396 0	...	...	37 0	444 0	...	...
1	1	Driver	...	28 0	336 0	...	...	31 0	372 0	...	...
2	2	Native Firemen	...	22 0	264 0	...	...	22 0	264 0	...	...
1	1	Driver	...	18 0	216 0	...	...	20 0	240 0	...	...
2	2	Steammen	...	19 0	228 0	...	...	19 0	228 0	...	...
2	1	Cleaner	...	6 0	72 0	...	...	6 0	72 0	...	...
2	2	Oilers	...	15 0	180 0	...	...	15 0	180 0	...	...
1	1	Store-keeper or Godown Sircar ...	...	6 0	72 0	...	...	10 0	120 0	...	...
1	1	Sweeper	...	1 0	12 0	...	...	1 0	12 0	...	...
18	18	Water-carriers	...	54 6	652 8	...	...	54 6	652 8	...	...
1	1	Locomotive and Store Clerk ...	...	45 0	540 0	...	...	49 0	588 0	...	...
		Overtime and Travelling Allowances...	...	50 0	600 0	...	...	50 0	600 0	...	...
		Total ...	...	497 6	5,968 8	5,968 8	5,968 8	514 6	6,172 8	6,172 8	6,172 8

REVENUE BUDGET ESTIMATE OF ESTABLISHMENT OF THE NALHATI STATE RAILWAY FOR THE YEAR 1879-80—concluded.

Number. 1878-79.	Number. 1879-80.	Detail.	Monthly salary of office.	Estimate, 1878-79. Per mensem.	Estimate, 1878-79. Per annum.	Estimate, 1878-79. Distribution of charges. Revenue.	Estimate, 1878-79. Distribution of charges. Total.	Estimate, 1879-80. Per mensem.	Estimate, 1879-80. Per annum.	Estimate, 1879-80. Distribution of charges. Revenue.	Estimate, 1879-80. Distribution of charges. Total.	Remarks.
		Workshop.		Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	
1	1	Native Foreman	...	31 0	372 0	...	...	34 0	408 0	...	...	
1	1	Viceman	...	28 0	336 0	...	...	31 0	372 0	...	...	
1	1	Ditto	...	25 0	300 0	...	...	25 0	300 0	...	...	
1	1	Ditto	...	25 0	300 0	...	...	25 0	300 0	...	...	
2	2	Ditto and Fitters	...	28 0	336 0	...	...	28 0	336 0	...	...	
1	1	Coppersmith	...	28 0	336 0	...	...	28 0	336 0	...	...	
2	2	Blacksmiths	...	30 0	360 0	...	...	30 0	360 0	...	...	
1	2	Turners	...	15 0	180 0	...	...	43 0	516 0	...	...	
	1	Assistant Turner	...	10 0	120 0	...	...	10 0	120 0	...	...	
	1	Plainer	...	...	...	...	...	22 0	264 0	...	...	
1	2	Painter	...	25 0	300 0	...	...	50 0	600 0	...	...	
1	1	Carriage Examiner	...	16 0	192 0	...	...	16 0	192 0	...	...	
12	12	Khallassies	...	72 0	864 0	...	...	72 0	864 0	...	...	
1	1	Boy	...	4 10	55 8	...	...	4 10	55 8	...	...	
1	1	Do.	...	1 10	19 8	...	...	1 10	19 8	...	...	
1	1	Carpenter	...	22 0	264 0	...	...	22 0	264 0	...	...	
1	1	Do.	...	14 0	168 0	...	...	14 0	168 0	...	...	
3	2	Carpenters	...	24 0	288 0	...	...	24 0	288 0	...	...	
1	1	Sweeper	...	2 8	30 0	...	...	2 8	30 0	...	...	
	3	Apprentice Boys	...	...	...	...	...	4 8	54 0	...	...	
		Total of Workshop ...	...	401 12	4,821 0	4,821 0	4,821 0	487 4	5,847 0	5,847 0	5,847 0	
		Total of Locomotive Department...	...	899 2	10,789 8	10,789 8	10,789 8	1,001 10	12,019 8	12,019 8	12,019 8	
		Way and Works Department.										
½	½	Assistant Manager in charge of Way and Works.	...	60 0	720 0	...	...	65 0	780 0	...	...	
2	2	Platelayers	..	40 0	480 0	...	...	50 0	600 0	...	...	
6	6	Gaugers	...	60 0	720 0	...	...	60 0	720 0	...	...	

	53	Khallassies or Waymen	...	251 12	3,021 0	...	...	265 0	3,180 0	...	...
5	5	Trollymen and Hammermen ...	...	25 0	300 0	...	...	25 0	300 0	...	...
1	1	Blacksmith	...	20 0	240 0	...	...	20 0	240 0	...	...
1	1	Rivetman or Fishplateman ...	...	10 0	120 0	...	...	10 0	120 0	...	...
	1	Carpenter	...	12 0	144 0	...	...	12 0	144 0	...	..
		TOTAL OF WAY AND WORKS DEPARTMENT	...	482 12	5,793 0	5,793 0	5,793 0	507 0	6,084 0	6,084 0	6,084 0

FINAL ISSUE.

PUBLIC WORKS DEPARTMENT.

BUDGET ESTIMATE

OF

REVENUE AND EXPENDITURE

OF THE

PATNA AND GYA STATE RAILWAY

FOR THE YEAR

1879-80.

Bengal Secretariat Press—Regr. No. 9926—60—2-12-79.

PATNA AND GYA STATE RAILWAY.

Budget Estimate of Revenue and Expenditure for the year 1879-80.

Heads.	Actuals in 1877-78.	Sanctioned estimate, 1878-79.	Regular estimate, 1878-79.	Budget estimate, 1879-80.
I.—Receipts—	Rs.	Rs.	Rs.	Rs.
Earnings of the Line—				
Coaching traffic	.....	.....	.....	82,000
Goods ditto	.....	.....	.....	42,000
Electric telegraph earnings	.....	.....	.....	1,000
Steam-boat ditto	.....	.....	.....	.....
Sundries	.....	.....	.....	1,000
Total Earnings ...	.....	.....	.....	1,26,000
Deduct—Increase in balance of Suspense Accounts, as per Appendix A	.....	.....	.....	1,000
Total Receipts ...	.....	.....	.....	1,25,000
II.—Expenditure—				
Maintenance of way, works, and stations (Abstract A) ...	.....	.....	.....	23,000
Locomotive expenses (ditto B) ...	.....	.....	.....	25,000
Carriage and Wagon expenses (ditto C) ...	.....	.....	.....	2,000
Traffic expenses (ditto D) ...	.....	.....	.....	25,000
General charges (ditto E) ...	.....	.....	.....	10,000
Steam-boat service (ditto F) ...	.....	.....	.....	.....
Special and miscellaneous expenditure (ditto G) ...	.....	.....	.....	15,000
Total Outlay ...	.....	.....	.....	1,00,000
Add—Increase in balance of Suspense Accounts, as per Appendix B	.....	.....	.....	2,000
	.....	.....	.....	1,02,000
Deduct—Amount at credit of "demands payable"	.....	.....	.....	2,000
Total Expenditure ...	.....	.....	.....	1,00,000
III.—Net Cash Receipts	.....	.....	.....	25,000

MEMORANDUM.

	Miles.
Number of miles open for traffic on 1st April 1878	...
Expected to be open during 1878-79	...
Total on 1st April 1879 ...	...
Expected to open during 1879-80	57
Total likely to be open at end of 1879 ...	57
Average number of miles expected to be open during the whole of 1879-80 ...	57
Train miles expected to be run during 1879-80	50,000

Abstract A.
Maintenance of Way, Works, and Stations.

Particulars.	Actuals in 1877-78.	Sanctioned estimate, 1878-79.	Regular estimate, 1878-79.	Budget estimate, 1879-80.
	Rs.	Rs.	Rs.	Rs.
I.—Salaries, office expenses, and general superintendence	.....	.....	.....	23,000
II.—Maintenance and renewal of permanent-way, wages, and materials	.....	.....	.....	
III.—Repairs of bridges, &c., wages and materials	.....	.....	.....	
IV.—Repairs of stations and buildings, wages and materials	.....	.....	.....	
V.—Maintenance by contract, inclusive or exclusive of materials	.....	.....	.....	
VI.—Unclassified expenditure	.....	.....	.....	
Total ...	.....	.....	.....	23,000

Abstract B.
Locomotive Expenses.

Particulars.	Actuals in 1877-78.	Sanctioned estimate, 1878-79.	Regular estimate, 1878-79.	Budget estimate, 1879-80.
	Rs.	Rs.	Rs.	Rs.
I.—General superintendence	.....	.....	.....	25,000
II.—Running expenses (wages connected with the working of locomotive engines)	.....	.....	.....	
III.—Fuel (*a*)	.....	.....	.....	
IV.—Water (including wages and stores)... ...	.....	.....	.....	
V.—Oil, tallow, and other stores (expended on engines in work)	.....	.....	.....	
VI.—Maintenance and renewals of locomotive engines and machinery	.....	.....	.....	
VII.—Payments to other lines (*b*)	.....	.....	.....	
VIII.—Unclassified expenditure	.....	.....	.....	
Total ...	.....	.....	.....	25,000

(*a*) Not to include carriage over line. | (*b*) *e g.* hire of locomotives.

Abstract C.
Carriage amd Wagon Expenses.

Particulars.	Actuals in 1877-78.	Sanctioned estimate, 1878-79.	Regular estimate, 1878-79	Budget estimate, 1879-80.
	Rs.	Rs.	Rs.	Rs.
I.—General superintendence	.....	.....	.....	2,000
II.—Repairs and renewals of vehicles and machinery—				
Coaching vehicles	.....	.....	.....	
Goods ditto	.....	.....	.....	
III.—Cleaning carriages and wagons, and oiling ...	.....	.....	.....	
IV.—Unclassified expenditure	.....	.....	.....	
Total ...	.....	.....	.....	2,000

Abstract D.

Traffic Expenses.

Particulars.	Actuals in 1877-78.	Sanctioned estimate, 1878-79.	Regular estimate, 1878-79.	Budget estimate, 1879-80.
	Rs.	Rs.	Rs.	Rs.
I.—Salaries, wages, &c.—				
(a)—General superintendence	.....	.....	.....	
(b)—Station staff	.....	.....	.....	
(c)—Train do.	.....	.....	.....	
II.—Fuel, lighting, water, and general stores ...	.....	.....	.....	
III.—Clothing	.....	.....	.....	25,000
IV.—Printing, stationery, and tickets	.....	.....	.....	
V.—Charges for delivery and collection of goods, &c.	.....	.....	.....	
VI.—Miscellaneous expenses	.....	.....	...	
VII.—Payments to other lines*	.....	.....	.....	
VIII.—Unclassified expenditure	.....	.....	.....	
Total ...	.....	.....	.....	25,000

* *e. g.* Hire of vehicles.
Mileage of foreign stock.
Expenses at joint stations.

Abstract E.

General Charges.

Particulars.	Actuals in 1877-78.	Sanctioned estimate, 1878-79.	Regular estimate, 1878-79.	Budget estimate, 1879-80.
	Rs.	Rs.	Rs.	Rs.
I.—Salaries of management—				
(a)—Manager's office	.....	.....	.....	
(b)—Audit do.	.....	.....	.....	
(c)—Account do.	.....	.....	.....	
(d)—Paymenter's do.	.....	...	.....	
(e)—Store department	.....	.....	.....	
(f)—Medical ditto	.....	.....	.....	10,000
(g)—Miscellaneous*	.....	.....	.....	
II.—Police	.....	.....	.....	
III.—Advertising	.....	.....	.....	
IV.—Electric telegraph	.....	.....	.....	
V.—Clearing account with other lines	.....	.....	.....	
VI.—Unclassified expenditure	.....	.....	.....	
Total ...	.....	.....	.....	10,000

* Such as "rents of buildings and lands."
"Contingences, including furniture and fittings."
"Stationery."
"Medicines."

Abstract F.

Steam-boat Service.

Particulars.	Actuals in 1877-78.	Sanctioned estimate, 1878-79.	Regular estimate, 1878-79.	Budget estimate, 1879-80
	Rs.	Rs.	Rs.	Rs.
I.—Working vessels	.....	.....	.....	.....
II.—Repairs	.....	.....	.....	
III.—Fuel	.....	.....	.....	
IV.—Miscellaneous stores	.....	.....	.....	
V.—Steam traffic agencies	.....	.....	.....	
VI.—Unclassified expenditure	.....	.....	.....	
Total ...	.....	.....	.....	.....

Abstract G.

Special and Miscellaneous Expenditure.

Particulars	Actuals in 1877-78	Sanctioned estimate, 1878-79	Regular estimate, 1878-79	Budget estimate, 1879-80.
	Rs.	Rs.	Rs.	Rs
I.—Law charges	.....	.....	.....	
II.—Compensation	.....	.....	.....	15,000
III.—Rates and taxes	.....	...	.....	
Total ...	.....	.....	.....	15,000

APPENDIX A.

Detail of unadjusted accounts under the head "Earnings."

Particulars.	Balance at beginning of year.	Balance at close of year.	Difference.	
			Increase.	Decrease.
	Rs.	Rs	Rs.	Rs.
Actuals in 1877-78—				
Stations	.....	.....	.....	.....
Foreign railways	.....	.....	.....	.....
Total ...	.....	.....	.....	.....
Sanctioned estimate, 1878-79—				
Stations	.....	.....	.....	.....
Foreign railways	.....	.....	.....	.....
Total ...	.....	.....	.....	.....
Regular estimate, 1878-79—				
Stations	.....	.....	.....	.....
Foreign railways	.....	.....	.....	.....
Total ...	.....	.....	.....	.....
Budget estimate, 1879-80—				
Stations	.....	.....	.....	.....
Foreign railways	.....	.....	.....	.....
Total ...	.....	.....	.....	.....

APPENDIX B.

Detail of suspense accounts under the head "Expenditure."

Particulars.	Balance at beginning of year.	Balance at close of year.	Difference	
			Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Actuals in 1877-78—				
Stations	.....	.....	.....	.....
Suspense other than deposits and fines	.....	.....	.....	.....
Total ...	.....	.....	.....	.....
Sanctioned estimate, 1878-79—				
Stores as per detailed statement accompanying ...	.....	.....	.....	.....
Suspense other than deposits and fines	.....	.....	.....	.....
Total ...	.....	.....	.....	.....
Regular estimate, 1878-79—				
Stores	.....	.....	.....	.....
Suspense other than deposits and fines	.....	.....	.....	.....
Total ...	.....	.....	.....	.....
Budget estimate, 1879-80—				
Stores as per detailed statement accompanying ...	.....	.....	.....	.....
Suspense other than deposits and fines	.....	.....	.....	.....
Total ...	.....	.....	.....	.....

NOTE.—In practice the various suspense accounts will be detailed.

Nos. 144-145S—R.

GOVERNMENT OF BENGAL.

PUBLIC WORKS DEPARTMENT.

RAILWAY BRANCH.

Fort William, February 13th, 1879.

ORDERS on the Revenue budget-estimates of State Railways in the North-Eastern System (Bengal) for 1879-80, with regular estimates for 1878-79.

Read—

No. XXIV of the rules relating to Provincial Public Works, dated 20th March 1878.

Read also—

Letter No. 454A. of 29th January 1879, from Director of State Railways, North-Eastern System.

REGULAR ESTIMATES, 1878-79.

RESOLUTION.—The receipts anticipated in the budget orders amounted to—

	Rs.
Northern Bengal State Railway	10,00,000
Tirhoot State Railway	4,20,000
Calcutta and South-Eastern State Railway	1,09,000
Nalhati State Railway	89,000
Total ...	16,18,000

and the regular estimates are submitted for—

	Rs.
Northern Bengal State Railway	10,00,000
Tirhoot State Railway	4,25,000
Calcutta and South-Eastern State Railway	1,17,000
Nalhati State Railway	89,000
Total ...	16,31,000

or an increase of Rs. 13,000, and the estimate is passed for that sum; but recent traffic receipts show that a further excess of Rs. 84,000 may be expected.

2. The provision for expenditure in the budget orders amounted to—

	Rs.
Northern Bengal State Railway	7,00,000
Tirhoot State Railway	2,45,000
Calcutta and South-Eastern State Railway	98,000
Nalhati State Railway	84,000
Total ...	11,27,000

and the regular estimates are submitted for—

	*Rs.
Northern Bengal State Railway	9,00,000
Tirhoot State Railway	3,12,360
Calcutta and South-Eastern State Railway	1,05,000
Nalhati State Railway	77,000
Total ...	13,94,360

or Rs. 2,67,360 in excess of the budget provision.

3. On the Northern Bengal State Railway the excess of Rs. 2,00,000 is, the Director of State Railways explains due mainly to an increase under 'Locomotive and Carriage and Wagon expenses,' 'General Charges,' and 'Steam-boat Service,' the expenditure under these heads having been originally under-estimated; and the excess of Rs. 67,000 on the Tirhoot State Railway is principally due to heavy renewals to locomotives received from other lines, the rebuilding of ballast wagons, heavy charges for direction, and rent of the telegraph.

4. The estimates are accepted as submitted.

BUDGET-ESTIMATES, 1879-80.

5. The receipts and expenditure are estimated at—

Railway.	Receipts.	Expenditure.
	Rs.	Rs.
Northern Bengal State Railway	12,36,000	9,65,011
Tirhoot State Railway	4,55,000	2,76,630
Patna and Gya Railway	1,25,000	1,00,000
Calcutta and South-Eastern State Railway	1,17,000	1,09,600
Nalhati State Railway	84,300	81,573
Total ...	20,17,300	15,32,814

giving net earnings of Rs. 4,84,486.

6. On the Patna and Gya Railway, which is expected to be open for traffic in June 1879, the receipts and working expenses are estimated at Rs. 1,25,000 and Rs. 1,00,000 respectively.

7. The above estimates are accepted by the Government of Bengal.

8. The details of the regular and budget-estimates as now passed are given in the following table :—

Railway.	Detail.	Actuals, 1877-78.	Budget-Estimate, 1878-79.	Regular Estimate, 1878-79.	Budget-Estimate, 1879-80.
		Rs.	Rs.	Rs.	Rs.
Northern Bengal ...	Receipts—				
	Administrative	1,83,784	10,00,000	10,06,330	12,36,000
	Suspense	−12,670	.....	−6,330	−6,000
	Financial ...	1,71,114	10,00,000	10,00,000	12,30,000
	Expenditure—				
	Administrative	1,65,411	7,00,000	9,10,900	9,65,011
	Suspense	−1,395	.....	−10,900	−20,000
	Financial ...	1,64,016	7,00,000	9,00,000	9,45,011
	Net Receipts—				
	Administrative	18,373	3,00,000	95,430	2,70,989
	Suspense	−11,275	.....	+4,570	+14,000
	Financial ...	7,098	3,00,000	1,00,000	2,84,989
Tirhoot	Receipts—				
	Administrative	3,47,865	4,17,000	4,26,000	4,55,000
	Suspense	−4,629	+3,000	−1,000	−1,000
	Financial ...	3,43,236	4,20,000	4,25,000	4,54,000
	Expenditure—				
	Administrative	2,36,840	2,63,194	3,08,360	2,76,630
	Suspense	−1,126	−18,194	+4,000	−10,000
	Financial ...	2,35,714	2,45,000	3,12,360	2,66,630
	Net Receipts—				
	Administrative	1,11,025	1,53,806	1,17,640	1,78,370
	Suspense	−3,503	+21,194	−5,000	+9,000
	Financial ...	1,07,522	1,75,000	1,12,640	1,87,370

Railway.	Detail.	Actuals, 1877-78.	Budget-Estimate, 1878-79.	Regular Estimate, 1878-79.	Budget-Estimate, 1879-80.
		Rs.	Rs.	Rs.	Rs.
Calcutta and South-Eastern	Receipts—				
	Administrative	1,28,537	1,10,000	1,16,000	1,17,000
	Suspense	−2,381	−1,000	+1,000	.....
	Financial ...	1,26,156	1,09,000	1,17,000	1,17,000
	Expenditure—				
	Administrative	94,737	88,000	99,000	1,09,600
	Suspense	−12,478	+10,000	+6,000	+3,430
	Financial ...	82,259	98,000	1,05,000	1,13,030
	Net Receipts—				
	Administrative	33,800	22,000	17,000	7,400
	Suspense	+10,097	−11,000	−5,000	−3,430
	Financial ...	43,897	11,000	12,000	3,970
Nalhati	Receipts—				
	Administrative	95,997	89,000	84,000	84,300
	Suspense	−4,693	.....	+5,000	.....
	Financial ...	91,304	89,000	89,000	84,300
	Expenditure—				
	Administrative	90,954	...83,000	73,000	81,573
	Suspense	−3,630	+1,000	+4,000	+1,904
	Financial ...	87,324	84,000	77,000	83,477
	Net Receipts—				
	Administrative	5,043	6,000	11,000	2,727
	Suspense...	−1,063	−1,000	+1,000	−1,904
	Financial ...	3,980	5,000	12,000	823

Orders.—Ordered that a copy of this Resolution be forwarded to the Director of State Railways, North-Eastern System, with reference to his No. 454A. of 29th January 1879 for information.

Ordered also that a copy of the above Resolution and of the budget-estimates referred to be forwarded to the Financial Department of this Government for information.

By order of the Lieutenant-Governor of Bengal,

J. G. Lindsay, *Major*, R.E.,

Offg. Joint-Secy., Govt. of Bengal,
P. W. Dept., Railway Branch.

W. M. E.—Reg. No. 3259—4-6-79.

BENGAL CIVIL BUDGET ESTIMATE OF INCORPORATED LOCAL FUNDS FOR 1879-80. RECEIPTS AND DISBURSEMENTS.

No. 2322C., dated Calcutta, the 17th February 1879.

Memo. by J. WESTLAND, Esq., Accountant-General, Bengal.

FORWARDED to the Secretary to the Government of Bengal, Financial Department. The figures are almost entirely local estimates.

Incorporated Local Funds.

RECEIPTS.	Budget estimate, 1879-80.		Sanctioned estimate, 1879-80.		Sanctioned estimate, 1878-79.		Actuals, 1877-78.	Regular estimate, 1878-79.
DISTRICT ROAD FUND (UNDER ACT X (B.C.) OF 1871).	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance	.....	19,85,393		19,85,393	.....	16,98,523	15,98,524	19,85,393
Cess on lands	33,25,549		33,25,549		27,26,000		29,82,954	
Cess on mines, railways, &c.	13,990		13,990		4,000		7,272	
One per cent. road cess	17,737		17,737		.....		16,766	
Tax on houses	82,586		.....		1,00,000		1,75,635	
Stage carriage licenses	.....		.....		.....		1,571	
Moturpha	.....		.....		.....		194	
Tolls on roads	20,350		20,350		50,000		53,366	
Do. on canals	9,344		9,344		7,000		6,463	
Do. on ferries	.....		.....		.....		2,45,847	
Rent of serais and staging bungalows	5,171		5,171		.....		927 5,396	
Fees and forfeitures	20,399		20,399		2,000		9,717	
Miscellaneous	48,288		48,288		9,000		2,42,169	
Contributions from Provincial Services...	.....		.....		.....		39,500	
Total ...	.....	35,43,414	.....	34,60,828	.....	28,98,000	37,87,777	36,00,000
GRAND TOTAL ...	.....	55,28,807	.....	54,46,221	.....	45,96,523	53,86,301	55,85,393

Net increase in 1879-80—Rs. 6,45,414.

DISTRICT ROAD ACCOUNT (UNDER PUBLIC WORKS RESOLUTION No. 1009, DATED 23RD FEBRUARY 1872).	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance	.....	—9,440		—9,440		69,781	66,782	20,560
One per cent road cess	180		180		33,500		386	
Tolls on roads	.....		.....		15,000		.....	
Do. on canals	.....		.....		2,000		.....	
Do. on ferries	.....		.....		.....		283	
Rent of serais and staging bungalow	600		600		.....		2,066 1,087	
Fees and forfeitures	.....		.....		500		1	
Miscellaneous	2,262		2,262		2,000		24,223	
Contributions from Provincial Services	45,000		45,000		50,000		50,000	
Total ...	.....	48,042	.....	48,042	.....	1,03,000	78,046	80,000
GRAND TOTAL ...	.....	38,602	.....	38,602	.....	1,72,781	1,44,828	1,00,560

Net decrease in 1879-80—Rs. 54,958.

Incorporated Local Funds.

CHARGES.	Budget estimate, 1879-80.		Sanctioned estimate, 1879-80.		Sanctioned estimate, 1878-79.		Actuals, 1877-78.	Regular estimate, 1878-79.
DISTRICT ROAD FUND (UNDER ACT X (B.C.) OF 1871).	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Refunds	2,00,000		2,00,000		.....		2,05,469	
Percentage of establishment in Accountant-General's and Commissioner's Offices	644		644		425		61	
Clerks	1,35,965		1,35,965		} 1,50,000		2,69,220	
Servants	45,759		45,759					
Printing	4,893		4,893		20,000		2,172	
Contingencies	32,291		32,291		4,975		93,623	
Road Tolls.								
Establishment and contingencies...	1,200		1,200		1,200		3,048	
Canal Tolls.								
Establishment and contingencies...	300		300		300		33	
Ferry Tolls.								
Establishment and contingencies...	.....		.....		.....		12,854	
Staging Bungalow and Serai.								
Establishment and contingencies...	1,654		1,654		.....		4,633	
Petty construction and repairs	5,00,000		5,00,000		.....		5,15,995	
Pensions and gratuities	.....		.....		.....		1,194	
Miscellaneous	.....		.....		.....		67,456	
Public works charges	28,11,158		28,11,158		27,21,500		22,25,150	
Contributions to Provincial Services	9,875		9,875		.....		.....	
Total ...	.....	37,43,739	.....	37,43,739		28,98,400	34,00,908	36,00,000
Closing balance ...	.....	17,85,068	.....	17,02,482	.....	16,98,123	19,85,393	19,85,393
GRAND TOTAL ...	.....	55,28,807	.....	54,46,221	.....	45,96,523	53,86,301	55,85,393

Estimate furnished by the Government of Bengal, Public Works Department.
Net increase in 1879-80—Rs. 8,45,539.

DISTRICT ROAD ACCOUNT (UNDER PUBLIC WORKS RESOLUTION No. 1009, DATED 23RD FEBRUARY 1872).	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Refunds	600		600				604	
Percentage of establishment in Accountant-General's and Commissioner's Offices	299		299		432		.....	
Clerks	960		960		} 1,500		4,836	
Servants	60		60					
Stationery	350		350		500		.....	
Contingencies	.....		.....		518		31,517	
Road Tolls.								
Establishment and contingencies...	.....		.....		600		.....	
Canal Tolls.								
Establishment and contingencies...	.....		.....		200		.....	
Ferry Tolls.								
Establishment and contingencies...	.....		.....		.....		597	
Staging Bungalow and Serai.								
Establishment and contingencies...	300		300		.....		550	
Petty construction and repairs	6,000		6,000		.....		9,333	
Miscellaneous	.....		.....		.....		261	
Public works	40,022		40,022		99,700		76,570	
Contributions to Provincial Services	350		350		.....		.....	
Total ...	.....	48,941	.....	48,941	.....	1,03,450	1,24,268	1,10,000
Closing balance ...	.....	—10,339	.....	—10,339	.....	69,331	20,560	9,440
GRAND TOTAL ...	.....	38,602	.....	38,602	.....	1,72,781	1,44,828	1,00,560

Estimate furnished by the Government of Bengal, Public Works Department.
Net decrease in 1879-80—Rs. 54,509.

Incorporated Local Funds.

RECEIPTS.	Budget estimate, 1879-80.		Sanctioned estimate, 1879-80.		Sanctioned estimate, 1878-79.		Actuals, 1877-78.	Regular estimate, 1878-79.
GENERAL FUNDS FOR THE MANAGEMENT OF WARDS' AND ATTACHED ESTATES UNDER CHAPTER XXV, SECTION 5, OF THE BOARD'S RULES.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance	.....	38,840		38,840		49,521	49,521	43,840
Rates	56,962		56,962		59,195		61,776	
Miscellaneous	4,012		4,012		5		1,470	
Total ...	.....	60,974	.....	60,974	.....	59,200	63,246	65,000
GRAND TOTAL ...	.....	99,814	.....	99,814	.....	1,08,721	1,12,767	1,08,840

Net increase in 1879-80—Rs. 1,774.

ZEMINDAREE DAK FUND (UNDER ACT VIII (B.C.) OF 1862).	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance	.....	81,433		81,433		60,169	70,168	71,433
Cess on lands	2,73,000		2,73,000		2,65,136		2,60,921	
Miscellaneous	4,000		4,000		5,664		1,548	
Total ...	.....	2,77,000	.....	2,77,000	.....	2,70,800	2,62,469	2,70,000
GRAND TOTAL ...	.....	3,58,433	.....	3,58,433	.....	3,30,969	3,32,637	3,41,433

Net increase in 1879-80—Rs. 6,200.

Incorporated Local Funds.

CHARGES.	Budget estimate, 1879-80.		Sanctioned estimate, 1879-80.		Sanctioned estimate, 1878-79.		Actuals, 1877-78.	Regular estimate, 1878-79.
GENERAL FUNDS FOR THE MANAGEMENT OF WARDS' AND ATTACHED ESTATES UNDER CHAPTER XXV, SECTION 5, OF THE BOARD'S RULES.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Refunds	1,500		1,500		500		1,564	
Percentage of establishment in Accountant-General's and Commissioner's Offices	381		381		364		441	
Clerks	56,575		56,575		33,956		58,157	
Servants	1,446		1,446		660			
Contingencies and miscellaneous	2,482		2,482		3,104		4,382	
Stationery	2,315		2,315		1,334			
Printing at private presses	455		455		72		23	
Service postage stamps	4,153		4,153		2,116		3,700	
Travelling allowances	1,430		1,430		695		660	
Pensions	360		360		.....		.....	
Office rents	580		580		1,480		.....	
Municipal taxes	19		19		.....		.....	
Commission on collection	1,182		1,182		419		.....	
Total ...	.....	72,878	.....	72,878		44,700	68,927	70,000
Closing balance ...	.....	26,936	.....	26,936		64,021	43,840	38,840
GRAND TOTAL ...	.....	99,814	.....	99,814		1,08,721	1,12,767	1,08,840

Local estimates as passed by Board of Revenue.
Net increase in 1879-80—Rs. 28,178.

ZEMINDAREE DAK FUND (UNDER ACT VIII (B.C.) OF 1862).	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Refunds	2,500		2,500		.....		2,549	
Percentage of establishment in Accountant-General's and Commissioner's Offices	1,742		1,742		1,685		1,419	
Clerks	50,804		50,804		58,074		2,29,628	
Overseers	26,280		26,280		1,82,489			
Servants and dák runners	1,72,282		1,72,282					
Stationery	6,339		6,339		7,016		7,908	
Contingencies	8,916		8,916		9,117			
Service postage stamps	235		235		366		.....	
Printing	935		935		990		245	
Office and ground rent	199		199		158		.....	
Travelling allowances	144		144		.....		.....	
Municipal rates	1		1		.....		.....	
Miscellaneous	19,576		19,576		20,793		15,168	
Petty construction and repairs	8,492		8,492		8,462		4,287	
Pensions and gratuities	50		50		50		.....	
Total ...	.....	2,98,495	.....	2,98,495		2,89,200	2,61,204	2,60,000
Closing balance ...	.....	59,938	.....	59,938		41,769	71,433	81,433
GRAND TOTAL ...	.....	3,58,433	.....	3,58,433		3,30,969	3,32,637	3,41,433

Local estimates as approved by the Postmaster-General, Bengal, and sanctioned by Commissioners.
Net increase in 1879-80—Rs. 9,295.

Incorporated Local Funds.

RECEIPTS.	Budget estimate, 1879-80.		Sanctioned estimate, 1879-80.		Sanctioned estimate, 1878-79.		Actuals, 1877-78.	Regular estimate, 1878-79.
ESTATES' IMPROVEMENT FUND.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance	.....	80,907		80,907		80,529	75,529	65,907
Percentage on revenue from Government estates	86,490		86,490		83,810		86,881	
Road and Public Works cesses on permanently settled estates	18,831		18,831		} 79,075		28,655	
Road and Public Works cesses on estates settled otherwise	89,424		89,424					
Miscellaneous	1,008		1,008		965		.....	
Total ...	.....	1,95,753		1,95,753	.....	1,63,850	1,15,536	1,45,000
GRAND TOTAL ...	.....	2,76,660		2,76,660	.....	2,44,379	1,91,065	2,10,907

Net increase in 1879-80—Rs. 31,903.

INLAND LABOUR TRANSPORT FUND (UNDER ACT VII (B.C.) OF 1873).	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance	.....	1,40,372		1,40,372	.....	17,347	2,33,347	3,16,372
Registration fees	51,667		51,667		52,802		46,691	
Contractor's license fees	1,605		1,605		1,600		1,800	
Recruiter's license fees	12,256		12,256		12,256		17,227	
Fees for licenses of inland steamers and native boats ...	4,329		4,329		4,329		4,133	
Fines and miscellaneous	610		610		.....		.....	
Fees for use of debarkation depôts	1,350		1,350		1,263		4,276	
Rates under section 95 of Act VII (B.C.) of 1873	85,150		85,150		72,150		61,038	
Total ...	.....	1,56,967		1,56,967		1,44,400	1,35,165	1,50,000
GRAND TOTAL ...	.....	2,97,339		2,97,339		1,61,747	3,68,512	4,66,372

Net increase in 1879-80—Rs. 12,567.

Incorporated Local Funds.

CHARGES.	Budget estimate, 1879-80.		Sanctioned estimate, 1879-80.		Sanctioned estimate, 1878-79.		Actuals, 1877-78.	Regular estimate, 1878-79.
ESTATES' IMPROVEMENT FUND.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Refunds	2,300		2,300		.....		2,314	
Percentage of establishment in Accountant-General's and Commissioner's Offices	1,223		1,223		1,024		773	
Clerks	240		240		} 790		250	
Servants	216		216					
Contingencies	46		46		.....		17,411	
Service postage stamps	.....		.....		.....		.....	
Road and Public Works cesses payable on all ryotwaree tracts and Government estates settled permanently ...	22,372		22,372		12,951		} 53,368	
Road and Public Works cesses payable on all Government estates settled otherwise	88,208		88,208		67,362			
Native doctors and other establishments	1,208		1,208		216		991	
Diet of patients, clothing, &c.	.....		.....		.....		1	
Aid to local dispensary	1,000		1,000		.....		1,232	
Bazar medicines	600		600		.....		1,122	
Contingencies	36		36		.....		50	
Pensions and gratuities	.....		.....		27		27	
Contributions to primary education	22,767		22,767		23,022		14,461	
Public Works—								
Contributions to roads and communications	26,189		26,189		31,506		13,099	
Contributions to local improvements	34,925		34,925		34,402		3,029	
Petty construction and repairs	.....		.....		.....		17,120	
Total ...	.....	2,01,330		2,01,330		1,71,300	1,25,158	1,30,000
Closing balance ...	.....	75,330		75,330		73,079	65,907	80,907
GRAND TOTAL ...	.....	2,76,660		2,76,660		2,44,379	1,91,065	2,10,907

Local estimates as passed by Board of Revenue.
Net increase in 1879-80—Rs. 30,030.

INLAND LABOUR TRANSPORT FUND (UNDER ACT VII (B.C.) OF 1873).	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Refunds	100		100		.....		66	
Percentage of establishment in Accountant-General's and Commissioner's Offices	980		980		903		862	
Superintendent, Inspector of Labourers, and Medical Inspectors	20,856		20,856		24,581		23,909	
Personal Assistant	1,824		1,824		1,728		1,624	
Clerks	8,724		8,724		10,032		} 6,814	
Servants	2,170		2,170		2,686			
Temporary establishment	75		75		75		.....	
Fees to medical examiners	757		757		.....		.....	
Office rent	1,748		1,748		972		.....	
Contingencies	3,991		3,991		2,391		7,913	
Stationery	150		150		120		15	
Travelling allowances	3,500		3,500		3,550		472	
Service postage stamps	649		649		444		90	
Petty construction and repairs	935		935		1,335		6,308	
Miscellaneous	.....		.....		245		.....	
Medical—								
Vaccinators	.....		.....		.....		90	
Native doctors	3,855		3,855		2,400		} 2,489	
Compounders and servants	1,608		1,608		30			
Diet of patients	2,100		2,100		206		739	
Cost of country medicines	250		250		82		137	
Cost of Europe medicines	1,250		1,250		50		553	
Contingencies and miscellaneous	1,455		1,455		170		59	
Grants for the construction of Assam emigration road ...	.....		1,00,000		.....		.....	
Total ...	.....	56,977		1,56,977		52,000	52,140	3,26,000
Closing balance ...		2,40,362		1,40,862		1,09,747	3,16,372	1,40,372
GRAND TOTAL ...		2,97,339		2,97,839		1,61,747	3,68,512	4,66,372

Provision has been made for the dispensary sanctioned at Silchar and for a dispensary proposed to be opened at Hailakandy.
Net increase in 1879-80—Rs. 4,977.

Incorporated Local Funds.

RECEIPTS.	Budget estimate, 1879-80.				Sanctioned estimate, 1878-79.		Actuals, 1877-78.	Regular estimate, 1878-79.
ENCAMPING GROUND GRAZING FUND.	Rs.	Rs.			Rs.	Rs.	Rs.	Rs.
Opening balance	.....	570			.....	116	67	320
Rents	60				60		239	
Miscellaneous	190				190		35	
Total ...	.....	250				250	274	250
GRAND TOTAL ...	.....	820				366	341	570

Net increase in 1879-80—Nil.

ZOOLOGICAL GARDEN FUND.	Rs.	Rs.		Rs	Rs.	Rs.	Rs.	Rs.
Opening balance	.....	7,745		..	.....		.....	7,745
Interest on Government securities	600	.....			600			
Rents	2,000		.....		2,500			
Government contribution	20,000		.....		20,000			
Subscriptions and donations	1,000		.....		5,500		230	
Entrance receipts	10,000		.		14,000		6,984	
Miscellaneous	1,000		.....		1,700		195	
Total ...	.....	34,600		.....		44,300	7,409	44,000
GRAND TOTAL ...	.....	26,855	.	....		44,300	7,409	36,255

Net decrease in 1879-80—Rs. 9,700.

Incorporated Local Funds.

CHARGES.	Budget estimate, 1879-80.		Sanctioned estimate, 1879-80.		Sanctioned estimate, 1878-79.		Actuals, 1877-78.	Regular estimate, 1878-79.
ENCAMPING GROUND GRAZING FUND.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Percentage of establishment in Accountant-General's and Commissioner's Offices	2	.....			2	.....	2	
Miscellaneous	58	.....			48		19	
Total ...	.....	60	.....			50	21	
Closing balance ...	.....	760	.....			316	320	570
GRAND TOTAL ...	.....	820	.....			366	341	570

Net increase in 1879-80—Rs. 10.

ZOOLOGICAL GARDEN FUND.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Percentage of establishment in Accountant-General's and Commissioner's Offices	216		.....		277		.....	
European and native establishment	7,332		.....		7,332		1,810	
Food of animals	10,000		.....		8,800		3,204	
Purchase of animals	1,000		.....		3,000		2,509	
Contingencies and miscellaneous	4,052		.....		4,691		2,919	
Petty construction and repairs	3,500		.....		2,000		880	
Public Works	8,500		.....		18,500		3,832	
Total ...	.....	34,600		.....		44,600	15,154	44,000
Closing balance ...	.....	7,745		.....		—300	7,745	7,745
GRAND TOTAL ...	.....	26,855		.....		44,300	7,409	36,255

Estimate furnished by the Honorary Secretary to the Gardens.
Net decrease in 1879-80—Rs. 10,000.

S. J. D'S.—Reg. No. 13006—7-3-79.

FINANCIAL DEPARTMENT.

FINANCE.

CALCUTTA, THE 4TH MARCH 1879.

RESOLUTION.

READ—

Memorandum No. 2322C, dated the 17th February 1879, submitting the budget estimate of the "Incorporated Local Funds" for 1879-80.

THE Accountant-General submits the budget estimates of receipts and expenditure of what are called the "Incorporated Local Funds," *i.e.* of those funds the receipts and expenditure of which are incorporated in the final general accounts of the empire, though they still continue to exist as separate funds.

2. The following table shows the Accountant-General's estimate for the coming year, compared with the actuals of 1877-78, and the sanctioned estimate of the current year, for all the local funds now included by him in this budget:—

	Actuals, 1877-78.				Sanctioned estimate, 1878-79.		Accountant-General's estimate, 1879-80.	
	Opening balance.	Receipts.	Charges.	Closing balance.	Receipts.	Charges.	Receipts.	Charges.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
District Road Fund	15,08,524	37,87,777	34,00,908	19,85,393	28,06,000	28,98,400	35,43,414	37,43,739
District Road Account	06,782	78,046	1,24,268	20,560	1,03,000	1,03,450	48,042	48,941
Funds for the management of Wards' and Attached Estates ...	49,521	63,246	68,927	43,840	59,200	44,700	60,974	72,878
Zemindary Dák Fund	70,168	2,02,469	2,61,204	71,433	2,70,800	2,89,200	2,77,000	2,98,495
Government Estates Improvement Fund	75,529	1,15,536	1,25,158	65,907	1,63,850	1,71,300	1,95,753	2,01,330
Inland Labour Transport Fund ...	2,33,347	1,35,165	52,140	3,16,372	1,44,400	52,000	1,56,967	56,977
Encamping Ground Grazing Fund	67	274	21	320	250	50	250	60
Zoological Garden Fund	.....	7,409	15,154	−7,745	44,300	44,600	34,600	34,600
Total ...	20,98,938	44,49,922	40,47,780	24,96,080	36,83,800	36,03,700	43,17,000	44,57,020

3. *District Road Fund.*—Under this head a sum of Rs. 82,586 is entered as the estimated receipts from "tax on houses," but as the collection of this tax has been suspended from 1st April 1878, this item should be struck out. The total receipts of the *District Road Fund* for 1879-80 will, therefore, stand at Rs. 34,60,828. The estimate of charges under this head as passed by the Public Works Department is accepted.

4. *District Road Account, Funds for the management of Wards' and Attached Estates, and Zemindary Dák Fund.*—The Accountant-General's estimates for these funds are accepted. But it is not satisfactory that the *District Road Account* should open and close with a debit balance, and the Public Works Department will be requested to consider what steps should be taken to ensure that there shall be no deficit in the fund at the end of 1879-80.

5. *Government Estates Improvement Fund.*—Under this head the Accountant-General estimates the receipts for 1879-80 at Rs. 1,95,753 and the charges at Rs. 2,01,330. A proposal to abolish this fund is at present under the consideration of Government, but the question will be taken up separately, and the estimates for 1879-80 are passed in the mean time.

6. *Inland Labour Transport Fund.*—From the balance to the credit of this fund, a sum of one lakh of rupees has been assigned in Government order No. 590, dated the 4th instant, and placed at the disposal of the Chief Commissioner of Assam, for the construction of emigration roads in Assam. As the expenditure will, no doubt, be incurred in 1879-80, the amount will be added to the Accountant-General's estimate of charges. The total grant under this fund will, therefore, stand at Rs. 1,56,977, and the receipts at Rs. 1,56,967.

7. *Encamping Ground Grazing Fund.*—The receipts and expenditure connected with this fund are trifling in amount, and the fund will be abolished at the close of the present financial year, its receipts and expenditure being shown under the appropriate provincial heads. The fund will accordingly not appear in the budget for 1879-80.

8. *Zoological Garden Fund.*—The Accountant-General's estimate shows that this fund is expected to open in 1879-80 with a debit balance of Rs. 7,745, and to end the year with a debit balance of like amount, the receipts of 1879-80 just counterbalancing the charges of that year. As it is the wish of the Government of India that this fund should be struck out of the list of "incorporated local funds" and made an "excluded fund," the estimated receipts and expenditure connected with it should be expunged from the present budget. The Lieutenant-Governor, however, cannot allow this fund to continue with a debit balance; and His Honor directs that in dealing with the estimates of "excluded local funds," steps be taken to ensure that the fund shall have a balance, however small, to its credit at the end of 1879-80.

9. The sanctioned estimates of the "incorporated local funds" for 1879-80 will be as follows:—

	Opening balance, 1879-80.	Receipts, 1879-80.	Total, 1879-80.	Charges, 1879-80.	Closing balance, 1879-80.
	Rs.	Rs.	Rs.	Rs.	Rs.
District Road Fund	19,85,398	34,60,828	54,46,221	37,43,739	17,02,482
District Road Account	—9,440	48,042	38,602	48,941	—10,339
Funds for the general management of Wards' and Attached Estates	38,840	60,974	99,814	72,878	26,936
Zemindari Dák Fund	81,433	2,77,000	3,58,433	2,98,495	59,938
Government Estates Improvement Fund	80,907	1,95,753	2,76,660	2,01,330	75,330
Inland Labour Transport Fund	1,40,372	1,56,967	2,97,339	1,56,977	1,40,362
Total ...	23,17,505	41,99,564	65,17,069	45,22,360	19,94,709

ORDER.—Ordered that a copy of the above resolution, with a copy of the estimate, be submitted to the Government of India in the Financial Department for information.

Also that copies as above be forwarded to the Accountant-General, to the Honorary Secretary, Zoological Garden Committee, to the Public Works Department of this Government, and to the Revenue and General Departments of this office, for information.

By order of the Lieutenant-Governor of Bengal,

D. BARBOUR,

Offg. Secretary to the Govt. of Bengal.

Nos. 750-55.

COPY forwarded to

By order of the Lieutenant-Governor of Bengal,

D. BARBOUR,

Offg. Secretary to the Govt. of Bengal.

CALCUTTA,
The 4th March 1879.

T. Y.—Reg. No. 13007—7-3-79.

FINANCIAL DEPARTMENT.

FINANCE.

CALCUTTA, THE 31ST MARCH 1879.

RESOLUTION.

IN a Resolution by this Government, dated 17th March 1879, the actual revenue and expenditure of 1877-78 were contrasted with the figures of the regular estimate for that year, and it was shown that the opening provincial balance of 1878-79 amounted to Rs. 26,45,546, being rather more than Rs. 2,00,000 less than the balance as determined at the time of framing the regular estimate.

2. The Lieutenant-Governor has already passed orders in separate resolutions on the estimates under the various heads of Provincial Services for 1879-80, and at the same time the figures to be taken as the regular estimate of revenue and expenditure under the same heads were settled.

Later information has, however, rendered it necessary to modify in some respects the regular estimate of revenue and expenditure for 1878-79 and also the estimate of revenue during the year 1879-80. The estimates of expenditure for 1879-80 will remain as already determined with the following exceptions:—

(*a.*) An addition of Rs. 6,00,000 to the expenditure on Provincial State Railways made at the suggestion of the Government of India;

(*b.*) A reduction of Rs. 9,00,000 in the ordinary Public Works grant made under the orders of the Government of India;

(*c.*) A transfer of Rs. 45,000 from the ordinary Public Works grant to the head of "Contributions" on account of grants to District Road Committees.

3. Advantage will be taken of the opportunity to determine the probable closing balances of 1878-79 and 1879-80. The receipts and expenditure will be classified under the heads hitherto followed; the changes of classification recently made by the Government of India will only affect future estimates.

4. The account of provincial revenue and expenditure to 31st January 1879 for the year 1878-79 has been received from the Accountant-General, and the information therein contained has rendered necessary the following changes in the estimates of revenue during the current year under certain heads:—

		Previous Regular Estimate for 1878-79.	Regular Estimate for 1878-79 as now settled.	Previous Estimate for 1879-80.	Estimate for 1879-80 as now fixed.
		Rs.	Rs.	Rs.	Rs.
Land Revenue	...	1,10,000	1,19,000	92,000	92,000
Customs	...	67,000	75,000	50,000	50,000
Salt	...	1,43,000	2,11,000	1,47,000	2,00,000
Jails	...	6,54,000	5,90,000	7,31,000	7,00,000
Registration	...	8,80,000	8,60,000	9,20,000	9,00,000
Law and Justice	...	10,00,000	9,90,000	10,00,000	10,00,000
Police	...	76,000	1,03,000	74,000	74,000
Marine	...	12,00,000	12,00,000	11,50,000	11,50,000
Education	...	4,92,000	5,07,000	4,50,000	4,50,000
Miscellaneous	...	8,37,000	8,64,000	9,03,480	9,03,480
Medical	...	2,44,000	2,44,000	1,71,000	1,71,000
Printing	...	77,000	77,000	58,500	58,500
Total	...	57,80,000	58,40,000	57,46,980	57,48,980

In the resolution on the Excise budget the regular estimate of excise revenue for 1878-79 was fixed at Rs. 72,00,000 and the estimate for the following year at Rs. 73,00,000. Information since obtained, however, shows a falling-off, and the receipts for 1878-79 cannot with safety be fixed at a higher figure than Rs. 70,30,000, nor for 1879-80 at more than Rs. 71,50,000. On the other hand, Stamps, which were expected to give Rs. 1,05,50,000 this year and Rs. 1,07,00,000 next year, will, judging from the receipts to end of February, not give less than Rs. 1,07,00,000 this year, and will in all probability give Rs. 1,08,00,000 in 1879-80.

Assessed taxes were estimated to produce Rs. 24,35,000 this year and Rs. 27,65,000 next year; but will probably not give more than Rs. 21,50,000 in 1878-79 and will give Rs. 30,50,000 in 1879-80. No change need, however, be made in the regular estimate, as, under the terms of the contract with the Government of India, the closing balance of 1878-79 will not be affected by the amount of receipts under this head in the current year.

5. The following statement shows the changes to be made in the estimate of receipts under Provincial Rates for 1878-79, in consequence of the further information now available :—

	Regular estimate for 1878-79, in separate Resolution.	Regular estimate for 1878-79, now approved.	Original estimate for 1879-80	Estimate for 1879-80, now adopted.
	Rs.	Rs.	Rs.	Rs.
Public works cess ...	34,50,000	34,50,000	33,27,000	33,27,000
Pounds ...	3,20,000	3,28,000	3,17,000	3,25,000
Pleadership examination fees ...	14,000	15,000	5,000	5,000
Circuit-Houses ...	6,700	6,700	7,400	7,400
Steam-boiler inspection ...	10,000	9,000	12,000	10,000
Ferries ...	4,61,300	4,61,300	4,90,600	4,90,600
Public Works Department Tolls, &c. ...	8,18,000	9,00,000	8,46,000	9,00,000
Total ...	50,80,000	51,70,000	50,05,000	50,65,000

The latest information received from the various branches of the Public Works Department of this Government suggests the following changes:—

	Regular estimate for 1878-79 in separate Resolutions.	Regular estimate now approved.	Original estimate for 1879-80.	Estimate for 1879-80 now approved.
	Rs.	Rs.	Rs.	Rs.
Public Works Ordinary...	1,00,000	1,00,000	94,000	94,000
Irrigation ...	8,47,000	8,35,000	10,67,000	10,72,000
State Railways ...	17,15,000	16,59,000	20,17,300	20,17,300
Total ...	26,62,000	25,94,000	31,78,300	31,83,300

6. The following statement shows the principal modifications required in the regular estimates as already fixed under certain heads of expenditure :—

	Regular estimate for 1878-79 in separate Resolutions.	Regular estimate now approved.
	Rs.	Rs.
Refunds and Drawbacks ...	6,05,000	5,94,000
Land Revenue ...	25,72,000	25,37,000
Excise ..	2,84,000	2,91,000
Assessed Taxes ...	3,20,000	3,20,000
Provincial Rates ...	1,86,000	2,26,000
Customs ...	6,90,000	6,95,000
Salt ...	57,000	50,000
Stamps ...	2,60,000	2,48,000
Administration ...	13,75,000	13,85,000
Minor Departments ...	2,43,000	2,30,000
Jails ...	16,15,000	15,70,000
Registration ...	4,87,000	4,91,000
Law and Justice ...	64,20,000	64,66,000
Police ...	38,26,000	38,00,000
Marine ...	12,39,000	11,50,000
Education ...	25,00,000	25,00,000
Ecclesiastical ...	8,500	8,500
Medical ...	12,34,000	11,50,000
Printing ...	2,53,000	2,61,000
Stationery from Central Stores ...	5,40,000	5,40,000
Miscellaneous ...	2,86,000	2,86,000
Total ..	2,50,00,500	2,47,98,500

Although the grant for Productive Public Works in 1879-80 has been reduced by the Government of India, the estimate of interest payable to the Supreme Government will remain as formerly fixed. It is possible that the amount of reduction made in the grant by the Government of India may be covered by loans locally raised on which interest must of course be paid.

The regular estimate under Famine Insurance, and the estimate under the same head for next year will remain at the same amount as before.

The following statement shows the changes which the latest information has rendered necessary in the regular estimate of expenditure on State Railways and Irrigation—

	Regular estimate adopted in separate Resolutions.	Regular estimate now approved.	Original estimate for 1879-80.	Estimate for 1879-80 now approved.
	Rs.	Rs.	Rs.	Rs.
Irrigation—				
Capital expenditure ...	2,87,784	2,57,042	9,06,000	9,06,000
Revenue expenditure ...	6,74,000	7,75,619	7,44,000	7,44,000
State Railways—				
Revenue expenditure ...	13,94,360	14,42,300	15,32,814	15,32,814
Capital expenditure ...	.....	.....	6,00,000	6,00,000

The regular estimate under Public Works Ordinary was Rs. 47,56,000, and the estimate of expenditure for 1879-80 was Rs. 55,00,000. It has, however, since been decided that contributions to Road Cess Committees shall be shown under "Contributions." The total amounts for 1878-79 and 1879-80 under this head will be Rs. 2,91,396 and 1,45,000; Rs. 1,00,000 in each year is entered as a provision for grants to Municipalities. In the estimate of expenditure for 1879-80 the grant for Ordinary Public Works will be reduced by a sum of .9 lakhs under the orders of the Government of India.

The figures for Public Works Ordinary will then be as follows—

	Rs.
Regular estimate as formerly passed	47,56,000
Regular estimate now approved	36,62,237*
Original estimate for 1879-80	55,00,000
Estimate for 1879-80 as now passed	45,55,000

* Rs. 62,237 on account of State Railway surveys.

7. The Imperipal allotment for 1877-78 came to Rs. 48,54,800; for 1878-79 it will be Rs. 46,90,000. The latter figures have been obtained by the following calculation :—

	For 1878-79.	For 1879-80.
	Rs.	Rs.
Allotment fixed in Financial Resolution, No. 1899, dated 29th March 1877	44,57,000	
Additional grant for Revenue defaulters, released prisoners, &c.	7,000	
Additional grant on account of transfer of charges for Government Estates, &c.	1,40,000	
Balasore Salt Preventive Establishment ...	1,800	
Cost of European Stores	19,940	
Salary and establishment of Port Officer ...	42,192	
Salary of Surgeon-General, Bengal	21,600	
	46,89,532	
Add ...	468	
	46,90,000	
Add temporary grant for removing Public Works stores from Hastings	35,000	
	47,25,000	

For 1879-80 the Imperial allotment will be Rs. 43,15,000, viz., Rs. 46,90,000, *minus* Rs. 3,75,000.

8. The tabular statement attached to this resolution shows a closing Provincial balance for 1878-79 of Rs. 45,40,750, and for 1879-80 of Rs. 40,36,612. This result is very satisfactory, but it is to be regretted that the financial difficulties of the Imperial Government have compelled the Government of India to

forbid the local Government to spend, even on Productive Public Works, the whole of its available surplus from Provincial Funds.

ORDER.—Ordered that a copy of the above resolution, with the appended statement, be forwarded to the Accountant-General and to all Departments of this Government for information.

By order of the Lieutenant-Governor of Bengal,

D. BARBOUR,

Offg. Secy. to the Govt. of Bengal.

No. 1011S.

COPY forwarded to the

By order of the Lieutenant-Governor of Bengal,

D. BARBOUR,

Offg. Secretary to the Govt. of Bengal.

CALCUTTA,
The 31*st March* 1879.

T Y.—Reg. No. 97—30-4-79.

RECEIPTS.	Actuals, 1877-78.	Original estimate, 1878-79.	Regular estimate, 1878-79, as now settled.	Estimate, 1879-80, as now approved.
	Rs.	Rs.	Rs.	Rs.
Opening Balance	2,88,463	28,54,000‡	26,45,546	45,40,750
1. Land Revenue	1,06,874	86,000	1,19,000	92,000
4. Excise	68,67,888	69,00,000	70,30,000	71,50,000
5. Assessed Taxes	.....	23,50,000	24,35,000	27,65,000
6. Provincial Rates	21,05,038	50,82,000	51,70,000	50,65,000
7. Customs	75,029	58,000	75,000	50,000
8. Salt	2,72,408	2,31,000	2,11,000	2,00,000
10. Stamps	1,08,14,517	1,01,50,000	1,07,00,000	1,08,00,000
14. Law and Justice—				
Jails	6,88,744	7,34,000	5,90,000	7,00,000
Registration	6,61,280	8,00,000	8,60,000	9,00,000
Law and Justice proper ...	8,04,995	7,33,000	9,90,000	10,00,000
15. Police	91,916	79,000	1,03,000	74,000
16. Marine	14,57,423	10,87,000	12,00,000	11,50,000
17. Education	5,19,604	5,29,000	5,07,000	4,50,000
21. Miscellaneous	11,20,141	10,66,000	11,85,000*	11,32,980†
23. Public Works Ordinary ...	1,04,544	61,000	1,00,000	94,000
24. Irrigation	4,94,772	9,67,000	8,35,000	10,72,000
26. State Railways	7,31,810	16,18,000	16,59,000	20,17,300
	2,72,05,446	3,53,85,000	3,64,14,546	3,92,53,030
Imperial allotment	48,54,800	46,06,000	47,25,000	43,15,000
Total ...	3,20,60,246	3,99,91,000	4,11,39,546	4,35,68,030

	Rs.	Rs.
Miscellaneous	8,64,000	9,03,480
Medical	2,44,000	1,71,000
Printing	77,000	58,500
Total ...	11,85,000*	11,32,980†

‡ Including a Provincial Reserve balance of Rs. 14,51,711.

C. D—Reg. Nos. 97 and 13420—30-4-79.

Disbursements	Actuals, 1877-78.	Original estimate, 1878-79.	Regular estimate, 1878-79, as now settled.	Estimate, 1879-80, as now approved.
	Rs.	Rs.	Rs.	Rs.
Interest to Government of India ...	20,00,000	31,99,000	32,56,702	34,23,876
Famine Insurance	.....	21,15,000	21,15,000	24,00,000
3. Refunds and Drawbacks ...	6,31,728	5,57,000	5,94,000	5,65,000
4. Land Revenue	24,37,201	25,31,000	25,37,000	25,54,000
5. Forests	1,058	1,000	.....	.....
6. Excise	3,05,829	3,26,000	2,91,000	2,90,000
7. Assessed Taxes	.....	2,35,000	3,20,000	2,00,000
8. Provincial Rates	10,270	50,000	2,26,000	2,43,800
9. Customs	7,15,792	6,79,000	6,95,000	6,99,600
10. Salt	40,161	60,000	50,000	77,000
12. Stamps	2,47,728	2,40,000	2,48,000	2,53,000
16. Administration	13,22,505	13,15,000	13,85,000	13,42,000
17. Minor Departments	2,64,512	4,41,000	2,30,000	2,69,000
18. Law and Justice—				
Jails	16,51,394	15,55,000	15,70,000	17,12,000
Registration	4,55,612	4,72,000	4,91,000	4,95,800
Law and Justice	63,76,717	65,17,000	64,66,000	65,76,000
19. Police	41,87,342	39,08,000	38,00,000	38,57,628
20. Marine	12,72,025	11,17,000	11,50,000	11,70,000
21. Education	25,24,091	25,72,000	25,00,000	25,23,000
22. Ecclesiastical	7,786	9,000	8,500	8,700
23. Medical	13,84,871	12,07,000	11,50,000	12,72,200
24 Stationery and Printing ...	3,30,196	1,87,000	2,61,000	2,45,000
Stationery from Central Stores ...	5,30,842	5,15,000	5,40,000	5,40,000
30. Miscellaneous	3,21,564	2,97,000	2,86,000	3,31,000
33. Public Works Ordinary ...	25,18,301	54,84,000	36,62,237	45,55,000
34. Irrigation—				
Revenue Expenditure ...	7,02,857	6,74,000	7,75,619	7,44,000
Capital Expenditure ...	.....	.....	2,57,042	9,06,000
36. State Railway—				
Revenue Expenditure ...	5,69,314	11,27,000	14,42,300	15,32,814
Capital Expenditure ...	56,715	.....		6,00,000
Contributions	.....	.....	2,91,396	1,45,000
Total ...	3,08,66,411	3,73,90,000	3,65,98,796	3,95,31,418
Closing Balance	11,93,835	26,01,000	45,40,750	40,36,612
Grand Total ...	3,20,60,246	3,99,91,000	4,11,39,546	4,35,68,030

No. 1563.

GOVERNMENT OF INDIA.

FINANCIAL DEPARTMENT.

Accounts and Finance.

To

THE SECRETARY TO THE GOVERNMENT OF BENGAL IN THE FINANCIAL DEPARTMENT.

Fort William, the 31st March 1879.

SIR,

I AM directed to acknowledge the receipt of the estimates of Revenue and Expenditure of Bengal for the year 1879-80, and in reply to communicate the following orders:—

REVENUE.

I.—Land Revenue.

The Record Room receipts and Land Registration fees, amounting to Rs. 92,000, have been transferred from this head to XXIII, Miscellaneous.

V.—Assessed Taxes.

Of the total amount entered under this head, Rs. 24,00,000 have been transferred to the Imperial column, as the Imperial share of the License Tax.

VI.—Provincial Rates.

This head is to be confined, in future, to Rates upon land, *viz.*, Public Works Cess (Provincial) and District Road (Cesses on land, rivers, houses &c.) Local. The following transfers have therefore been made:—

		Provincial. Rs.	Local Rs.
To XII, Post Office—			
Miscellaneous Zemindary Dâk Receipts ..	...	...	4,000
To XIV, Minor Departments—			
Inland Labour Transport	...	1,57,000	...
To XV, Law and Justice—			
Pleadership Examinations	...	5,000	...
To XVI, Police—			
Pounds	3,17,000	...	...
Steam Boilers	12,000	...	...
		3,29,000	
To XXIII, Miscellaneous—			
Circuit House	7,000	...	...
Sundries (District Road Funds, Local) ...	91,000	98,0000	47,000
Carried over ...		5,89,000	51,000

		Provincial. Rs.	Local. Rs.
Brought forward ...		5,89,000	51,000
To XXIV, Public Works Department—(District Roads Items, Local)			
Tolls on Ferries and Roads	4,99,000	...	20,000
Improvement of Estates	1,96,000	...	...
	6,95,000		
To XXV, Irrigation and Navigation—			
Nuddea Rivers and Calcutta Canals		7,80,000	10,000
To Excluded Local Funds—Zoological Gardens ...		...	35,000
Contributions from Provincial Funds to District Roads struck out		...	45,000
		20,64,000	1,61,000
Entered under this head		33,84,000	37,13,000
		54,48,000	38,74,000
		93,22,000	

VII.—Customs.

The Local Estimate under this head has been reduced in consequence of the revision of Tarif valuations and the remission of Import duty on all cotton goods containing yarn of no higher count than 30*s*.

VIII.—Salt

There has been a reduction of the duty on Salt since the beginning of the year which is calculated to cause a loss of 20 lakhs a year. It will suffice therefore to enter Rs. 2,33,00,000.

IX.—Opium.

The Estimate under this head has been settled thus:—

	Chests.
Provision opium chests—	
9 months at 5,000	45,000
3 ditto at 4,700	14,100
	59,100
	Rs.
@ Rs. 1,040 a chest	6,14,64,000
Miscellaneous	15,36,000
	6,30,00,000

XII.—Post Office.

The Miscellaneous Zemindary Dâk Receipts are entered here by transfer from VI, Provincial Rates.

XIV.—Minor Departments.

The amount entered here is by transfer from VI, Provincial Rates, Rs. 1,57,000, and from XXIII, Miscellaneous, Rs. 82,000; total, Rs. 2,39,000.

XV.—Law and Justice.

The estimated receipts on account of Pleadership Examinations, amounting to Rs. 5,000, have been transferred from VI, Provincial Rates, to this head.

XVI.—Police.

The transfer from VI, Provincial Rates, of Rs. 3,29,000, *viz.*, Cattle Pounds, Rs. 3,17,000 and Steam Boilers, Rs. 12,000, has raised the Local Estimate under this head from Rs. 74,000 to Rs. 4,03,000.

XIX.—Medical and XX. Stationery and Printing.

The amounts shown under these heads have been transferred from XXIII, Miscellaneous.

XXIII.—Miscellaneous.

From and to this head the following transfers have been made :—

		Rs.
To XIX, Medical—		
Medical receipts		1,71,000
To XX, Stationery and Printing—		
Printing	59,000	
Stationery	20,000	
		79,000
To XIV, Minor Departments—		
Botanical Gardens	1,000	
Cinchona alkaloids	81,000	
		82,000
		3,32,000
From I, Land Revenue		92,000
From VI, Provincial Rates (Provincial)		98,000
Do. do. (Local)		47,000
		2,37,000
Net deduction		95,000

Rs. 1,000 more have been deducted to round the total for the whole head.

XXIV.—Public Works Ordinary.

XXV.—Irrigation and Navigation.

The increases under these heads are owing to transfers from VI, Provincial Rates.

XVII.—Marine.
7.—Assessed Taxes.
27.—Civil Furlough Allowances.

The slight alterations under the heads noted in the margin have been made to round the totals.

EXPENDITURE.

1.—Interest.

The amount entered here is interest on the capital expenditure of Productive Public Works as estimated in the Public Works Department.

4.—Land Revenue.

The cost of Country Stationery (Rs. 17,000) has been transferred from this head to 24, Stationery and Printing.

5.—Forest.

The reasons for altering the Estimate under this head will be communicated in the Revenue Department.

6.—Excise.

The cost of Country Stationery (Rs. 3,000) has been transferred to 24, Stationery and Printing.

8.—*Provincial Rates.*

The following transfers have been made under this head:—

	Rs.	Rs.
To 16, Administration (Provincial):—Circuit Houses ...	5,000	
General management of Wards' Estates ...	71,000	
		76,000
To 17, Minor Departments (Provincial):—Inland Labour Transport Fund		46,000
To 18, Law and Justice (Provincial):—Pleadership Examination		5,000
To 19, Police (Provincial) Pounds	1,42,000	
Steam Boilers	12,000	
		1,54,000
To 31, Public Works Ordinary Ferries (Provincial) ...	33,000	
Petty construction and repairs (Local) ...	5,06,000	
Improvement of Estates (Local)	1,11,000	
		6,50,000
To Excluded Funds, Zoological Gardens		26,000
		9,57,000
Entered here		2,69,000
Local Estimate		12,26,000

10.—*Salt.*

As the Government of India has agreed to make an additional allotment for the salt preventive establishments in Orissa, the sum of Rs. 33,000 provided on that account in the Provincial section of the estimate has been transferred to the Imperial section.

11.—*Opium.*

The estimate under this head has been fixed at Rs. 2,49,70,000 to bring out a net revenue of 6½ crores.

16.—*Administration.*

17.—*Minor Departments.*

The increases under these heads are owing to transfers from 8, Provincial Rates.

18.—*Law and Justice.*

19.—*Police.*

The following transfers have been made under these heads:—

	Law and Justice. Rs.	Police. Rs.
From 8, Provincial Rates	5,000	1,54,000
To 24, Stationery and Printing	58,000	16,000
Net	—53,000	+1,38,000

20.—*Marine.*

The reasons for altering this estimate will be communicated in the Marine Department.

24.—*Stationery and Printing.*

The following transfers have been made to this head for Country Stationery:—

	Rs.
From 4, Land Revenue	17,000
„ 6, Excise	3,000
„ 18, Law and Justice	58,000
„ 19, Police	16,000
	94,000
Added for Stationery supplied from Central Stores	5,64,000
	6,58,000

The local estimate has accordingly been raised from Rs. 5,02,000 to Rs. 11,60,000.

31.—Public Works Ordinary.

The reduction of Rs. 14,37,000 under this head is made up thus :—

	Rs.
Transfer—	
To 32, Irrigation	11,33,000
Deduction—	
For Zoological Gardens	9,000
„ Contribution to District Road Account	45,000
„ a special addition of 9 lakhs made for expenditure on certain canal projects	* 9,00,000
	20,87,000
Transfer from 8, Provincial Rates	6,50,000
	14,37,000

* This deduction of Rs. 9,00,000 is in rectification of an addition of Rs. 9,06,000 under 32, Irrigation and Navigation.

32.—Irrigation and Navigation.

Under this head the following sums have been added :—

Transferred from 31, Public Works Ordinary—	
For Calcutta Canals	10,26,000
„ Nuddea Rivers	1,07,000
	11,33,000
Added for expenditure on certain canal projects	9,06,000
	20,39,000
Local Estimate	7,44,000
Amount fixed	27,83,000

To the Provincial Allotment Rs. 3,00,000 have been added on account of improvements to the Calcutta Medical College Hospital buildings.

In consequence of the foregoing amendments, the amount estimated as the Provincial and Local Deficit has been altered from Rs. 16,06,000 to Rs. 6,03,000.

A statement showing the latest local figures and those adopted by the Government of India is herewith forwarded.

I have the honor to be,

SIR,

Your most obedient Servant,

R. H. HOLLINGBERY,

Asstt. Secretary to the Government of India.

Copy of this letter and of the statement forwarded to the Comptroller General and the Accountant General, Bengal, for information and guidance.

REVENUES AND RECEIPTS	Local.				Financial				Increase.	Decrease.
	Imperial.	Provincial.	Local.	Total.	Imperial.	Provincial.	Local.	Total.		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs	Rs
Opening Balance ...	...	31,82,000	8,54,000	40,36,000	...	36,85,000	4,94,000	41,79,000	1,43,000	..
I.—Land Revenue ...	3,70,80,000	92,000	...	3,71,72,000	3,70,80,000	...	...	3,70,80,000	...	92,000
III.—Forest	5,75,000	...	...	5,75,000	5,75,000	...	...	5,75,000	...	...
IV.—Excise	...	73,00,000	...	73,00,000	...	73,00,000	...	73,00,000		...
V.—Assessed Taxes ...	..	27,65,000	...	27,65,000	24,00,000	3,65,000	...	27,65,000		...
VI.—Provincial Rates ...	...	50,05,000	43,17,000	93,22,000	...	33,84,000	37,13,000	70,97,000	...	22,25,000
VII.—Customs ...	1,10,64,000	50,000	...	1,11,14,000	94,60,000	50,000	...	95,10,000	..	16,04,000
VIII.—Salt	2,54,00,000	1,47,000		2,55,47,000	2,31,53,000	1,47,000	...	2,33,00,000	...	22,47,000
IX.—Opium . ..	6,79,33,000		..	6,79,33,000	6,30,00,000	...	...	6,30,00,000	...	49,33,000
X.—Stamps	..	1,07,00,000	...	1,07,00,000	...	1,07,00,000	...	1,07,00,000	...	...
XII.—Post Office ...	...	...	...	...	...	...	4,000	4,000	4,000	...
XIV.—Minor Departments .	...	...	...	...	...	2,39,000	...	2,39,000	2,39,000	...
XV.—Law and Justice ...	...	26,51,000	...	26,51,000	...	26,56,000	...	26,56,000	5,000	...
XVI.—Police . ..	...	74,000	...	74,000	...	4,03,000	...	4,03,000	3,29,000	...
XVII.—Marine	1,99,000	11,50,000	...	13,49,000	1,95,000	11,50,000	...	13,45,000	...	4,000
XVIII.—Education ...	...	4,50,000	...	4,50,000	...	4,50,000	...	4,50,000	...	...
XIX.—Medical ...	...		...	...	...	1,71,000	...	1,71,000	1,71,000	...
XX.—Stationery, &c. ...	...	...	...	...	...	79,000	...	79,000	79,000	...
XXI.—Interest... ...	8,36,000	...	...	8,36,000	8,36,000	...	...	8,36,000	...	...
XXII.—Superannuation Con.	70,000	...	...	70,000	70,000	...	...	70,000	...	...
XXIII.—Miscellaneous ...	48,000	11,33,000	...	11,81,000	48,000	9,91,000	47,000	10,86,000	...	95,000
XXIV.—P. W. Ordinary .	...	91,000	...	94,000	19,000	7,89,000	20,000	8,28,000	7,34,000	.
XXV.—Irrigation ..	...	10,67,000	...	10,67,000	...	18,19,000	10,000	18,59,000	7,92,000	...
XXVII.—State Railways ...	...	20,17,000	...	20,17,000	..	20,17,000	...	20,17,000		...
XXIX.—P. & L. Deficits ...	16,06,000	...	...	16,06,000	6,03,000	...	...	6,03,000	...	10,03,000
XXXI.—Gain by Exchange ...	30,000	...	...	30,000	30,000	...	...	30,000	...	...
Allotments ...	...	43,19,000		.	...	46,19,000	...	...	...	...
TOTAL	14,48,41,000	3,90,14,000	43,17,000	18 38,53,000	13,74,69,000	3,73,59,000	37,94,000	17,40,03,000	...	98,50,000
GRAND TOTAL ...	...	4,21,96,000	51,71,000	...	...	4,10,44,000	42,88,000	...	...	...
Provincial and Local Deficit ...	...	14,63,000	1,43,000	16,06,000	...	1,15,000	4,88,000	6,03,000	...	10,03,000

GAL.

1879-80.

EXPENDITURE.	Local.				Financial.				Increase.	Decrease.
	Imperial.	Provincial.	Local.	Total.	Imperial.	Provincial.	Local.	Total.		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Interest on Funded Debt...	...	...	...	...	...	37,97,000	...	37,97,000	37,97,000	...
2. Interest on Service Funds	1,43,000	...	...	1,43,000	1,43,000	...	...	1,43,000	...	...
3. Refunds	4,59,000	5,65,000	2,07,000	12,31,000	4,59,000	5,65,000	2,07,000	12,31,000	...	...
4. Land Revenue ...	4,25,000	25,54,000	...	29,79,000	4,25,000	25,37,000	...	29,62,000	...	17,000
5. Forest	3,68,000	...	...	3,68,000	3,58,000	...	...	3,58,000	...	10,000
6. Excise	...	2,90,000	...	2,90,000	...	2,87,000	...	2,87,000	...	3,000
7. Assessed Taxes ...	...	2,00,000	...	2,00,000	...	1,96,000	...	1,96,000	...	4,000
8. Provincial Rates ...	...	2,44,000	9,82,000	12,26,000	...	47,000	2,19,000	2,66,000	...	9,60,000
9. Customs	...	7,00,000	...	7,00,000	...	7,00,000	...	7,00,000	...	...
10. Salt	1,10,000	77,000	...	1,87,000	1,43,000	44,000	...	1,87,000	...	...
11. Opium	2,49,49,000	...	...	2,49,49,000	2,49,70,000	...	...	2,49,70,000	21,000	...
12. Stamps	...	2,53,000	...	2,53,000	...	2,53,000	...	2,53,000	...	...
14. Post Office	...	...	2,95,000	2,95,000	...	...	2,95,000	2,95,000	...	...
16. Administration ...	2,70,000	13,49,000	...	16,19,000	2,70,000	14,25,000	...	16,95,000	76,000	...
17. Minor Departments ...	20,000	2,69,000	...	2,89,000	20,000	3,15,000	...	3,35,000	46,000	...
18. Law and Justice ...	2,57,000	87,84,000	..	90,41,000	2,57,000	87,31,000	...	89,88,000	...	53,000
19. Police	...	38,58,000	...	38,58,000	...	39,96,000	...	39,96,000	1,38,000	...
20. Marine	15,62,000	11,70,000	...	27,32,000	10,13,000	11,70,000	...	21,83,000	...	5,49,000
21. Education	...	25,23,000	23,000	25,46,000	...	25,46,000	...	25,46,000	...	...
22. Ecclesiastical... ...	2,27,000	9,000	...	2,36,000	2,27,000	9,000	...	2,36,000	...	...
23. Medical	3,70,000	12,72,000	13,000	16,55,000	3,70,000	12,72,000	13,000	16,55,000	...	...
24. Stationery and Printing ...	2,50,000	2,45,000	7,000	5,02,000	2,50,000	9,03,000	7,000	11,60,000	6,58,000	...
25. Political	39,000	...	...	39,000	39,000	...	...	39,000	...	...
26. Allowances, &c. ...	24,18,000	...	...	24,18,000	24,18,000	...	...	24,18,000	...	...
27. Civil Furlough ...	20,000	...	...	20,000	16,000	...	...	16,000	...	4,000
28. Superannuations ...	7,48,000	1,000	2,000	7,51,000	7,48,000	1,000	2,000	7,51,000	...	...
29. Miscellaneous ...	37,000	3,31,000	...	3,68,000	37,000	3,31,000	...	3,68,000	...	...
31. Public Works, Ordinary...	8,85,000	55,00,000	29,31,000	93,16,000	8,85,000	34,55,000	35,39,000	78,79,000	...	14,37,000
32. Irrigation & Navigation ...	...	16,50,000	...	16,50,000	...	27,83,000	...	27,83,000	11,33,000	...
34. State Railways ..	...	15,11,000	...	15,11,000	...	15,11,000	...	15,11,000	...	...
39. P. P. W. Capital Expenditure (Provincial) ...	...	6,00,000	...	6,00,000	...	6,00,000	...	6,00,000	...	...
Contribution for P. P. W. Interest	...	35,74,000	...	...	...	...	...	...	...	...
Stamps and Stationery ...	...	5,64,000	...	...	...	...	...	...	...	...
Famine Insurance ...	...	23,84,000	...	...	...	...	...	...	...	...
TOTAL ...	3,35,57,000	4,04,77,000	44,60,000	7,19,72,000	3,30,48,000	3,74,74,000	42,82,000	7,48,04,000	28,32,000	...
Closing Balance ...	...	17,19,000	7,11,000	24,30,000	...	35,70,000	6,000	35,76,000	11,46,000	...
GRAND TOTAL ...	...	4,21,96,000	51,71,000	...	...	4,10,44,000	42,88,000	...	...	...

MEMORANDUM ON BUDGET ESTIMATES OF 1879-80.

I FIND that so many changes have been made in the form of the accounts, and the information necessary to a clear understanding of the estimates is so scattered over resolutions, letters, and demi-official correspondence, that it may be useful if I examine in some detail the estimates for 1879-80, and put up a sort of running commentary on them, explaining what each major head now covers or represents, and incidentally noticing how the figures under each (as appended to Mr. Barbour's Resolution of the 31st March last) have been obtained. I shall at the same time try to explain why these apparently differ here and there from the figures appended to India's Financial Resolution No. 1563 of the same date. Such an examination will to some extent pave the way for dealing with any orders of the Government of India for reduction of expenditure that may shortly come to hand.

Taking, then, the heads as given in the statement appended to the Resolution of the 31st March, just referred to, I note as regards 1879-80—

RECEIPTS.

1. The opening provincial balance is estimated at Rs. 45,40,750. I find that, though the Resolution is dated 31st March, it was not issued before the 30th April, and that, when finally issuing it, Mr. Barbour had before him, not merely complete accounts up to the end of January 1879, but the Accountant-General's return of receipts and disbursements for February, and the district return of receipts under *Excise*, *Stamps*, *Public Works Cess*, and *License Tax* for March. India's estimate is only Rs. 36,85,000. The latest estimate sent up by Financial Secretary on the Accountant-General's actuals (partial) for March gives Rs. 40,95,323. There are grounds, however, for believing that the true result is in excess of that last sum, though it will probably fall short of Mr. Barbour's estimate. It is useless speculating now. We must wait the actual fact, which will not be known before July.

2. *Land Revenue* (*I*)—The total receipts under this head are estimated at Rs. 92,000. They consist of revenue record-room receipts and land registration fees. The former were made over to us originally as part of the "Miscellaneous" budget receipts when the Provincial Services scheme was started, but were transferred to Registration in 1876-77, and thence to Land Revenue in 1878-79. This year they are again transferred to "Miscellaneous." The "Copying Fee Fund" was tacked on to the revenue record-room receipts in 1876-77, and the expenditure shown *per contra*. There has been a steady increase in these receipts since 1871-72. For the current year they are estimated at Rs. 81,000. The land registration fees were subsequently granted us in August 1877, as we have to meet all charges for extra establishments for land registration work.

3. *Excise* (*IV*).—The receipts from excise are estimated by Mr. Barbour at Rs. 71,50,000, instead of Rs. 73,00,000, at which they were taken in January, when the budget was submitted to India. In the Imperial estimates the figure adopted is Rs. 73,00,000. The Accountant-General's actuals for 1878-79 are reported at Rs. 70,32,000. We have to contribute to the Imperial treasury on this account in 1879-80 only Rs. 66,00,000. The actual realizations depend mainly on the general prosperity of the country during the year. At present the prospects are *not* satisfactory.

4. *Assessed Taxes* (*V*).—This heading represents the gross collections under the License Tax Act. The estimate for 1879-80 is put at Rs. 27,65,000. Of this, India takes Rs. 24,00,000 under its bargain with us, and their Financial Department shows that Rs. 3,65,000 are left with us to pay establishments, &c. We should have a profit of Rs. 1,65,000 on this, but *that* sum really represents the estimated balance of tax for 1878-79 uncollected on 1st April. Now, as India has, according to the Accountant-General's last return, only received, for 1878-79, Rs. 17,40,000, instead of the Rs. 21,15,000 expected, it may probably claim to have all sums realized after 1st April on account of that year, until the contract maximum is reached. It is safest to reckon that the Provincial Government gets no benefit from assessed taxes.

5. *Provincial Rates (VI).*—This is a heading that was introduced for the first time in the estimates of 1878-79. It was then made to cover "all the local funds which were at the free disposal of the local Government for expenditure in any part of its jurisdiction;" also a number of funds up to that time classed under "Provincial Reserve," and "the Public Works Cess." The following list shows the funds thus lumped together (some of them quite erroneously) under "Provincial rates":—

Local Funds.	*Provincial Reserve.*
District Road Fund.	Pound fees.
District Road Account.	Pleadership examination fees.
Zemindari Dâk Fund.	Circuit-house rents.
Wards' Estates Fund.	Steam-boiler inspection fees.
Government Estates Improvement Fund.	Ferry tolls.
Inland Labour Transport Fund.	Road tolls.
Zoological Garden Fund.	Canal tolls.
Salt Reward Fund.	River tolls.
Encamping Ground Grazing Fund.	Strand Bank rents.
	Staging bungalow receipts.
	Public Works Cess.

The objections to this classification were pointed out in our Resolution of 30th March 1878. Various minor transfers were made during last year to other heads of account, but this year the Government of India have ordered the heading "Provincial rates" to be confined to "Rates and cesses levied upon the revenues or rent of land" for various public objects, such as public works, education, local posts, &c. These orders were not received in time to admit of our original estimates for 1879-80 being drawn up on the same lines; and even the statement appended to Mr. Barbour's Resolution of 31st March (issued 30th April) was not made to tally with the plan of the Imperial estimates. Thus we find "Provincial rates" put down in our estimates at a grand total of Rs. 50,65,000, while India's figures, as given in their Resolution No. 1563 of 31st March 1879, are entirely different, mainly owing to transfers to clear this head of items which are now to be shown under other major heads. Funds which are considered to be strictly local are shown in a separate column in the statement appended to India's Resolution of 31st March, distinct from Imperial and Provincial items. The total of our *provincial* estimate is thus made up by Mr. Barbour—

		Rs		
Public Works Cess	...	33,27,000		
Pounds receipts	...	3,25,000	Transferred by India to Police.	
Pleadership examination fees ...	...	5,000	Ditto	by India to Law and Justice.
Circuit-house receipts ...	...	7,400	Ditto	to Miscellaneous.
Steam-boiler fees	...	10,000	Ditto	to Police.
Ferries	...	4,90,600	Ditto	to Public Works Department.

PUBLIC WORKS DEPARTMENT—	Rs				
Tolls on roads ...	10,000	taken at	9,00,000	Transferred	to Public Works Department.
" Rivers ..	3,13,000			Ditto	to Irrigation and Navigation
" Canals ..	4,67,000			Ditto	ditto.
Strand Bank rents ...	45,000			Ditto	to Miscellaneous
Staging bungalow fees ...	11,000			Ditto	ditto.
	8,46,000		50,65,000		

N.B.—Petty miscellaneous items of receipts and charges under several of the above headings are transferred separately to those miscellaneous or other heads under which corresponding Imperial or Provincial receipts or expenditure would be shown

Mr. Barbour does not show under provincial rates *any local fund, the balance of which is not at the unfettered disposal of the local Government.* This he does in order to get the true provincial balance. But the Government of India insists on bringing into the *accounts* under this head all those *incorporated local funds* that are in any sense raised by cesses on land revenue or land, *e.g.* the zemindari dâk cess. This is shown, however, as a *local* fund. India's figures opposite provincial rates are thus made up—

	Rs.	Provincial. Rs.	Local. Rs.		Rs
Public Works Cess	33,27,000	=33,84,000	37,13,000=	District Road Cess ...	34,40,000
General management of Wards' estates	57,000			Zemindari Dâk	2,73,000

6. *Customs* (*VII*)—The provincial receipts under this head comprise only "Warehouse and wharf rents" and "Fees and fines." The figure is Rs. 50,000, which is accepted by India. The payment due to the Imperial treasury under this head is Rs. 36,000 only.

7. *Salt* (*VIII.*)—The original estimate under this head for 1879-80 was Rs. 1,47,000 against a payment due to India of Rs. 2,20,000. The receipts come from rent of warehouses, fines and forfeitures, and "miscellaneous" items. Owing to an erroneous estimate of the receipts during the last few months of 1878-79, the estimate for 1879-80, as approved in the Resolution of 31st March, is Rs. 2,00,000. India takes the original figure of Rs. 1,47,000, which is much more likely to be correct.

8. *Stamps* (*X*).—This head was estimated to yield originally Rs. 1,07,00,000, but the estimate is now raised to Rs. 1,08,00,000 by the Resolution of 31st March, India taking it at the smaller figure. We have to make good to India under Stamps, with Law and Justice, Rs. 1,11,25,000. The total sum payable in 1877-78 was Rs. 1,05,75,000, distributed thus—

	Rs.
From Stamps	98,50,000
„ Law and Justice	7,25,000
Total ...	1,05,75,000

The annual increment in our payment to India is two and three-quarter lakhs, of which two and a half lakhs are taken to come from stamps. Therefore our payment to India from Stamps alone in 1879-80 should be Rs. 1,03,50,000, and from Law and Justice, Rs. 7,75,000. Stamps are thus estimated to give us Rs. 4,50,000 over what we pay to India.

9. *Post Office* (*XII*).—Post Office does not appear in our Provincial budget, but India enters under the local column Rs. 4,000 opposite this head, being the miscellaneous receipts of the Zemindari Dâk Fund transferred from provincial rates.

10. *Minor Departments* (*XIV*).—This also is a heading that does not appear in our Provincial budget of receipts. India, however, introduces it, and transfers to it from "Provincial rates" the receipts of the Inland Labour Transport Fund, Rs. 1,57,000, and from "Miscellaneous," the receipts from "Botanical Gardens" and "Sale of cinchona alkaloids," aggregating Rs. 82,000. The provincial estimate on account of Minor Departments is thus Rs. 2,39,000 according to India. But in our Miscellaneous budget receipts from Botanical Gardens are Rs. 1,000 and from cinchona alkaloids Rs. 1,09,950. There is no reason why the higher figure should not be taken. India's figure is based on the estimate for 1878-79, but we expect better results this year. According to *our* figures, minor departments should aggregate under "Provincial" Rs. 1,11,000, *plus* the Inland Labour Transport Fund.

11. *Law and Justice* (*XV*).—This includes "Jails," "Registration," and "Law and Justice proper." The estimates stood thus in the budgets—

	Rs.
Jails	7,31,000
Registration	9,20,000
Law and Justice	10,00,000
Total ...	26,51,000

To this India adds Rs. 5,000, "Pleadership Examination fees," transferred from provincial rates, and gets a total under "Provincial" of Rs. 26,56,000. Mr. Barbour's Resolution of 31st March would take the following figures:—

	Rs.
Jails	7,00,000
Registration	9,00,000
Law and Justice	10,00,000
Examination fees	5,000
Total ...	26,05,000

Under Law and Justice proper, as shown in paragraph 8, we have to pay to India Rs. 7,75,000 this year.

12. *Police* (*XVI*).—The estimate of police receipts in our budget is Rs. 74,000 only. But India adds to this from provincial rates—

	Rs.
Pound receipts	3,17,000
Steam-boiler fees	12,000
Total ...	3,29,000

making a total of Rs. 4,03,000.

Substituting Mr. Barbour's revised estimates of 31st March for these figures, the receipts would be—

	Rs.
Police proper	74,000
Pounds	3,25,000
Boiler fees	10,000
Total ...	4,09,000

13. *Marine* (*XVII*).—The marine receipts are taken both by us and India at Rs. 11,50,000. The annual payment to the Imperial treasury on this account is Rs. 10,84,000.

14. *Education* (*XVIII*).—The education receipts are taken throughout at Rs. 4,50,000.

15. *Medical* (*XIX.*)—This has become a separate major head this year. In the *accounts* hitherto it was treated as a sub-head of "Miscellaneous." The estimate is Rs. 1,71,000.

16. *Stationery and Printing* (*XX*).—This is also for the first time a major head, having formerly been under sub-heads of "Miscellaneous." The receipts from "Printing" are put in our budgets at Rs. 58,500, and from "Stationery" at Rs. 20,000, making a total of Rs. 78,500. This India turns into a round number, Rs. 79,000.

17. *Miscellaneous* (*XXIII*).—These figures in our budget (after deducting "Medical" and "Stationery and Printing") stand at Rs. 9,03,480. India transfers "Botanical Gardens" and "Cinchona alkaloids," as above noticed, to "Minor Departments;" and it adds to this head from "Land Revenue" the record-room and land registration fees, and from "Provincial rates" the Strand Bank rents, staging bungalow rents, circuit-house rents, and miscellaneous receipts of ferries and Wards' Fund. The following statement shows how India's figures are got:—

Details of XXIII—Miscellaneous.

PROVINCIAL.

	Rs.	
Unclaimed deposits	6,00,000	
Fees, fines, and forfeitures	17,350	
Gain by exchange	300	
Sale of old stores	22,000	
Rents	900	
Fines and forfeitures of revenue courts ...	6,000	
Survey, examination, &c., of waste lands ...	1,900	
Local Funds recoveries from cost of establishments	7,000	
Recovery of law charges	18,000	
Darjeeling tonga and cart service ...	36,780	
Agency and charges on stores, &c. ...	100	
Sale of elephants' tusks	200	
Cash recoveries	12,000	
Other receipts	50,000	
Amount transferred to XIX, Medical, on account of cinchona bark and alkaloids ...	28,950	
Fractions	20	
		8,01,500
Transferred from Land Revenue—		
Revenue record-room receipts	81,000	
Land registration fees	11,000	
		92,000
Carried over ...		8,93,500

	Rs.	Rs.	Rs.
Transferred from Provincial Rates—			
Brought forward ...	.....	8,93,500*	
Strand Bank rents	45,000		
Staging bungalow rents	11,000		
Circuit-house rents	7,400		
Miscellaneous receipts of ferries ...	1,000		
Ditto under general management, Wards' estates	4,012		
		68,412*	
			9,61,912
LOCAL.			
Transferred from Provincial Rates—			
District Road Fund—			
Sundry receipts	48,288		
Fines and fees	20,399		
Rent of serais, &c.	5,171		
		73,858	
District Road Account—			
Sundry receipts	2,262		
Rent of serais, &c.	600		
		2,862	
			76,732*
Total Provincial	.....	.....	9,61,412
Total Local	.....	.....	76,732
Total as per India's financial statement	.....	.....	10,38,000

18. *Public Works, ordinary* (*XXIV*).—Our estimate is Rs. 94,000. To this India adds—

	Rs.
From Provincial rates—	
Tolls on roads and ferries	4,99,000
Estates Improvement Fund	1,96,000
Tolls on roads under District Road Fund	20,000

The first three sums are shown as provincial, and aggregate Rs. 7,89,000. The last is put in the local column.

19. *Irrigation* (*XXV*).—Our original estimate showed Rs. 10,67,000 under this head, being the revenue from "Irrigation, Productive Public Works, for which both capital and revenue accounts are kept." In the Resolution of 31st March the estimate is raised to Rs. 10,72,000 by adding Rs. 5,000 receipts from works for which no such accounts are kept. The Government of India, however, takes the original figure, Rs. 10,67,000, and adds to it the tolls on the Nuddea rivers and on canals from "Provincial rates," Rs. 7,80,000 under "Provincial," and Rs. 10,000 from the District Road Fund account, "Tolls on canals." Placing this last in the "local column," India's total figure should be Rs. 18,47,000; but this is arbitrarily raised to Rs. 18,49,000. Our estimate of the receipts from Public Works Department tolls (provincial) was raised by Mr. Barbour in the Resolution of 31st March by Rs. 54,000. It may be assumed that most of this increase will accrue under canal and river tolls. Taking the increase thus, and adopting India's classification of items, the total under irrigation (provincial) should be—

	Rs.
Irrigation proper	10,72,000
Tolls on rivers and canals	8,34,000
Total ...	19,06,000

20 *State Railways* (*XXVII*).—The gross traffic receipts from these are estimated at Rs. 20,17,000. But Colonel Stanton expects them to be more, nearly Rs. 24,00,000.

* The distribution of the amount transferred under provincial rates does not appear to have been correctly divided between provincial and local. The amount was shown as provincial, Rs. 98,000; local, Rs. 47,000—total Rs. 1,45,000; but the details give provincial, Rs. 68,400; local, Rs. 76,700—total Rs. 1,45,000.

EXPENDITURE.

21. *Interest on Funded Debt* (1).—This is the interest on the capital expenditure on Productive Public Works. This is taken in our estimate at Rs. 34,23,876, and by India at Rs. 37,97,000. The Accountant-General cannot tell us how India arrived at its figures. The Irrigation Department estimated its liabilities on this account thus in its letter No. 5205, dated 30th December last, to the Government of India—

	Rs.
Actual outlay to end of 1877-78	4,64,80,000
Probable outlay during 1878-79	27,50,000
Total at 4½ per cent. ...	4,92,30,000
Grant for 1879-80, at 2¼ per cent.	23,50,000
Total probable interest payable in 1879-80 ...	22,68,000
The estimated outlay on State Railways up to the end of 1878-79 was reported in January last to be	2,74,18,232
Which, at 4½ per cent., gives interest	12,33,820
The grant for 1879-80 is 10½ lakhs, which, at 2¼ per cent., gives interest	23,625
Total interest payable ...	12,57,445

Grand total interest payable for canals and railways equals in round numbers Rs. 35,25,000. The difference between this figure and that in Mr. Barbour's estimate arises from his having taken originally a lower figure for total railway expenditure to the end of 1878-79 than that subsequently reported. Mr. Levinge *now* estimates the total outlay up to end of 1878-79 at Rs. 4,74,82,000 from extraordinary funds, and Rs. 16,10,000 from ordinary funds, or Rs. 4,90,92,000 in all—a result which would reduce the interest charge by Rs. 6,210. If we got off paying interest on ordinary funds, the charge would be reduced by Rs. 72,450 annually.

22. *Famine Insurance.*—This figures as a heading of expenditure in the Provincial accounts, where the payment to be made to India is entered at Rs. 24,00,000. In the Imperial and amalgamated account it of course only appears as a receipt. The facts regarding this payment have been noted above under paragraph 4.

23. *Refunds and Drawbacks* (3).—We are responsible for the refunds and drawbacks of all the assigned revenues, and India allowed us on this account Rs. 4,91,000. Our Provincial estimate on this account for 1879-80 is Rs. 5,65,000. In the amalgamated statement furnished by India, the refunds on the incorporated local funds are brought together under this head and shown at Rs. 2,07,000. The increase in the Provincial estimate is not a matter for alarm, as refunds must always be roughly proportionate to the collections, and these have increased considerably. A good deal of the increase is due to the introduction of the license tax, a new way of treating the Police Clothing Fund, and the abolition of funds formerly shown separately, but now swelling the General Revenues.

24. *Land Revenue* (4).—Our estimate on this account is Rs. 25,54,000. The grant made to us by India (including Government estates management) is Rs. 24,02,000. From this head India transfers the cost of country stationery, viz. Rs. 17,000, to the new heading, 24, Stationery and Printing.

25. *Excise* (5).—The cost of excise establishments, &c., is taken at Rs. 2,90,000. The grant from India is Rs 2,92,000; so we are collecting a much larger revenue than before at a lower charge. India transfers Rs. 3,000, cost of country stationery, to Grant 24.

26. *Assessed Taxes* (7).—The cost of collecting the license tax is taken by us at Rs. 2,00,000. India takes it at Rs. 1,96,000, but gives no reason. Probably they hold that the total includes an unspecified amount for country stationery, and they reduce on that account, but make no specific transfer to Grant 24.

27. *Provincial Rates* (8).—Our Provincial estimate under this head is thus made up—

	Rs.
Public Works cess establishment	46,800
Pounds	1,42,000
Pleadership examination	5,000
Circuit-houses	5,162
Boiler inspections	11,838
Ferries	33,000
Total ..	2,43,800

The charges of the various incorporated local funds would also, on last year's system, appear under this head, excepting only refunds and Public Works expenditure. But India now wishes to classify the expenditure of these funds exactly as Imperial expenditure is classified, merely keeping the total in a separate column in the statements opposite the appropriate heads. Accordingly the expenditure on circuit-houses and management of Wards' estates goes to "Administration," that of the Inland Labour Transport Fund to "Minor Departments," that of the pleadership examination to "Law and Justice." Petty construction and repairs, and improvement of estates, goes to Public Works Department; ferry charges go to Public Works Department, Provincial; and the Zoological Garden goes out altogether, as it is now to be an "excluded fund." After all these adjustments, the grant under provincial rates (provincial) is Rs. 2,19,000, and under the same heading (local), Rs. 2,66,000.

28. *Customs* (9).—Our estimate is Rs. 6,99,600—say Rs. 7,00,000 in round numbers, which is accepted by India. The grant made us under this head was Rs. 6,93,000.

29. *Salt* (10).—The estimate is Rs. 77,000, reduced by India to Rs. 44,000 by a transfer to the Imperial budget of Rs. 33,000 on account of preventive establishments in Orissa, which India has promised to pay. Our grant from India is Rs. 40,800.

30. *Stamp* (12.)—The expenditure is taken at Rs. 2,53,000. Our grant from India is Rs. 2,38,000.

31. *Post Office* (14).—This heading does not appear in our Provincial budget, but India shows zemindari dâk charges against it (Rs. 2,95,000) in the local column. *Our* figure for these is Rs. 2,98,495.

32. *Administration* (16.)—Our estimate is Rs. 13,49,000, including a sum of Rs. 6,480 for Commissioners' estimates transferred from the Education budget and rounding off the total figures. India tacks on circuit-houses Rs. 5,000, and Wards' estates management Rs. 71,000, and gives the total at Rs. 14,25,000. Our grant from India for administration was Rs. 12,61,000 only.

33. *Minor Departments* (17).—Our estimate is Rs. 2,69,000, raised by India to Rs. 3,15,000, owing to the transfer to this head of Inland Labour Transport Fund charges, Rs. 46,000. Our grant from India under Minor Departments aggregated Rs. 2,99,434, but this included some items now shown under other budget heads.

34. *Law and Justice* (18).—The grants, as in our estimates, are—

	Rs.
Jails	17,12,000
Registration	4,95,800
Law and Justice	65,76,000
Total ...	87,83,800
India adds to this Pleadership Examination	5,000
And deducts Stationery and Printing	58,000

making a net reduction of Rs. 53,000, and shows the grant as Rs. 87,31,000 in round numbers. The Imperial grant was Rs. 64,45,000 for Law and Justice proper.

35. *Police* (19).—The grant is Rs. 38,57,628, reduced by transfer to Stationery of Rs. 16,000, and increased by "Pounds" and "Boiler inspection" charges amounting to Rs. 1,54,000, giving a net increase of Rs. 1,38,000—total grant as shown by India, Rs. 39,96,000.

36. *Marine* (20).—Our grant is Rs. 11,70,000. This is not touched by India (though a heavy reduction is made in the grant for Bengal *Imperial* Marine charges). We get from India Rs. 10,92,000 only.

37. *Education* (21).—Our figures are Rs. 25,23,000. India adds to this Rs. 23,000 charged in our estimates under the Estates Improvement Fund, and makes the Provincial total Rs. 25,46,000.

38. *Ecclesiastical* (22).—Our estimate is Rs. 8,700, put by India at Rs. 9,000.

39. *Medical* (23).—Our figure is Rs. 12,72,200. The expenditure under *local* funds on this account is shown at Rs. 13,000, *i.e.*, under Estates Improvement Fund and Inland Labour Transport Fund together. India accepts these figures.

40. *Stationery and Printing* (24).—The Provincial estimate is Rs. 7,85,000, being Rs. 2,45,000 for stationery and printing, and Rs. 5,40,000 for stores from central store. India adds Rs. 94,000 for country stationery from other heads, and raises the charge for stores to Rs. 5,64,000, making the Provincial total Rs. 9,03,000. The local funds charge under this head is Rs. 7,000. The Imperial grant for stores is only Rs. 4,48,000.

41. *Superannuations* (28).—This does not appear in our estimates, but India shows a charge of Rs. 1,000 against the provincial, and of Rs. 2,000 against the local funds on this account.

42. *Miscellaneous* (29).—The estimate is Rs. 3,31,000. Accepted by India.

43. *Public Works, ordinary* (31).—Originally the Lieutenant-Governor granted 55 lakhs under this head. Then India ordered it to be cut down nine lakhs, to counterbalance a grant of that amount from Provincial Funds for certain irrigation projects. This reduced it to Rs. 46,00,000. Then come the following adjustments:—

Gross estimate (provincial)		46,00,000	
Add ferry works		33,000	
Total ...		46,33,000	
Deduct—			
Expenditure on Calcutta canals, &c., transferred to irrigation ...	11,33,000		
Contribution to district roads ...	45,000		
		11,78,000	
		34,55,000	= grant as shown by India.

The local expenditure as given by India is thus found—

Original estimate to Public Works expenditure (local) ...	29,31,000
Add petty construction and repairs	5,06,000
Add also improvement of estates	1,11,000
	35,48,000
Deduct Zoological Garden works excluded	9,000
	35,39,000

Our Provincial estimate shows Rs. 45,55,000 as the Public Works Department grant, *i.e.*, Rs. 46,00,000 less Rs. 45,000 contribution to District Road Funds. Practically our figures are the same as India's before the transfer adjustments.

44. *Irrigation and Navigation* (32).—Our estimate shows cost of maintenance at Rs. 7,44,000. To this India adds expenditure on Calcutta canals and rivers, Rs. 11,33,000. To this again is added the capital expenditure on certain projects from Provincial Funds, Rs. 9,06,000—making the total outlay Rs. 27,83,000 as shown by India.

45. *State Railways* (34).—The working charges are put in our estimate at Rs. 15,32,814. India puts them at Rs. 15,11,000. The grant of six lakhs for capital expenditure from Provincial Fund is shown by India under a separate heading (39).

A. M.

C. E. G.—Reg. No. 8464—10-6-79.

BENGAL CIVIL BUDGET ESTIMATE OF EXCLUDED LOCAL FUNDS FOR 1879-80.

No. 43C., dated Calcutta, the 14th April 1879.

Memo. by—J. WESTLAND, ESQ., Accountant-General, Bengal.

FORWARDED to the Secretary to the Government of Bengal, Financial Department.

GOVERNMENT OF BENGAL,

From 1st April 1879

EXCLUDED

RECEIPTS.	Budget estimate, 1879-80.		Sanctioned estimate, 1879-80.		Sanctioned estimate, 1878-79.		Actuals, 1877-78.	Regular estimate, 1878-79.
CHITTAGONG PORT FUND.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance	.....	18,869		18,862		—5,371	7,629	2,869
Port dues on vessels	16,000		16,000		13,500		14,375	
Pilotage receipts	9,000		9,000		9,000		8,290	
Interest on Government securities.	.....		.....		1,109		1,108	
Tolls on canals	500		500		300		338	
Registration of cargo-boats ...	.....		.....		200		165	
Fines and forfeitures	200		200		100		371	
Miscellaneous receipts... ...	200		200		91		224	
Total ...	.....	25,900		25,900		24,300	24,871	59,000
GRAND TOTAL ...	.....	44,769		44,762		18,929	32,500	61,869

Net decrease in 1879-80—Rs. 1,600.

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CIVIL BUDGET ESTIMATE.

to 31*st March* 1880.

LOCAL FUNDS.

CHARGES.	Budget estimate, 1879-80.		Sanctioned estimate, 1879-80.		Sanctioned estimate, 1878-79.		Actuals, 1877-78.	Regular estimate, 1878-79.
CHITTAGONG PORT FUND.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Refunds	75		75				24	
Police	996		996		1,200		166	
VESSELS AND BOATS.								
Establishment	2,040		1,788		1,860		455	
Stores	50		50		100			
Repairs	150		150		100		2,024	
Contingencies	100		100		100			
LIGHT-HOUSES.								
Establishment	2,772		2,772		2,772		2,952	
Stores	4,000		4,000		4,000		173	
Contingencies	230		230		292		185	
PILOTAGE.								
Establishment	3,060		3,060		3,060		3,812	
Temporary Establishment ...	.....		.....		.....		158	
Percentage on earnings ...	750		750		800		553	
Contingencies	.....		.....		.....		6	
PORT ESTABLISHMENT.								
Portmaster and Assistant ...	1,812		1,812		1,714		1,330	
Clerks	1,200		1,200		1,584		1,162	
Servants	348		348					
Service postage stamps ...	20		20		.....		20	
Contingencies	150		150		200		307	
Travelling allowance	.....		.....		.....		2	
Miscellaneous	.....		.....		400		.....	
Registration of cargo-boats ...	.....		.....		360		360	
Pensions	110		110		455		100	
Percentage of establishment in the Accountant-General's and Commissioner's Offices.	162		162		153		123	
CANAL TOLLS.								
Establishment and contingencies	.....		.....				239	
Public works	8,975		8,975		25,265*		15,480	
Total ...	.....	27,000		26,788		44,415	29,631	43,000
Closing balance ...	.....	17,769		18,021		—25,486	2,869	18,869
GRAND TOTAL ...	.....	44,769		44,769		18,929	32,500	61,689

* Estimate revised in Bengal Government letter No. 687A, dated 19th July 1878.
Net decrease in 1879-80—Rs. 17,415.

GOVERNMENT OF BENGAL,
From 1st April 1879
EXCLUDED

RECEIPTS.	Budget estimate, 1879-80.		Sanctioned estimate, 1879-80.		Sanctioned estimate, 1878-79.		Actuals, 1877-78.	Regular estimate, 1878-79.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
HOSPITAL PORT DUES FUND.								
Opening balance	.....	43,490		43,490		66,221	1,16,221	98,490
Hospital port dues	55,000		55,000			55,000	64,746	
Total ...	.....	55,000		55,000			64,746	50,000
GRAND TOTAL ...	.....	98,490		98,490		1,21,221	1,80,967	1,48,490

TOWN IMPROVEMENT FUND.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance	.....	—12,929		—12,929		—6,953	—6,953	—9,929
Chowkidaree tax	360		360		600		2,972	
Rent of town lands	5,128		5,128		5,400			
Fees and fines	100		100		50		165	
Miscellaneous receipts ...	212		212		50			
Total ...	.....	5,800		5,800		6,100	3,137	3,500
GRAND TOTAL ...	.....	—7,129		—7,129		—853	—3,816	—6,429

Net decrease in 1879-80—Rs. 300.

CIVIL BUDGET ESTIMATE.

to 31*st March* 1880.

LOCAL FUNDS.

CHARGES.	Budget estimate, 1879-80.		Sanctioned estimate, 1879-80.		Sanctioned estimate, 1878-79.		Actuals, 1877-78.	Regular estimate, 1878-79.
HOSPITAL PORT DUES FUND.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Charges of sick seamen in—								
Howrah Hospital... ...	40,500		62,000		31,500		9,258	
General ditto							29,193	
Medical College							5,363	
Salary of Health Officer ...	15,600		15,600		15,600		14,817	
Establishment	1,809		1,809		936		2,218	
Steam-launch and dinghee ...	1,468		1,468		1,044			
Doolie bearers	1,584		1,584		.....		.....	
Stationery	120		120		.....		15	
Contingencies	252		252		36		521	
Service postage stamps ...	5		5		.....		5	
Dockyard services and supplies	.....		.....		.....		4,604	
Rent of buildings	540		540		540		163	
Government donation to Lady Canning Memorial Fund.	.....		.....		.....		1,000	
Government donations for Nurses' Quarters in the General Hospital.	.....		.....		.....		15,000	
Percentage of Establishment in Accountant-General's and Commissioner's Offices.	344		344		344		320	
Petty construction and repairs ...	778		1,678		.....		.....	
Total ...	.....	63,000		85,400		50,000	82,477	1,05,000
Closing balance ...	.....	35,490		13,090		71,221	98,490	43,490
GRAND TOTAL ...	.....	98,490		98,490		1,21,221	1,80,967	1,48,490

Net increase in 1879-80—Rs. 13,000.

TOWN IMPROVEMENT FUND.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Refunds	.....		.....		.....		42	
Clerks	740		740		740			
Servants	312		312		312		1,278	
Head constables and constables	360		360		600			
Cost of stationery	12		12		12		147	
Contingencies	133		133		60			
Printing at private presses ...	30		30		70		20	
Conservancy and lighting establishment and contingencies.	821		821		826		641	
Aid to Goalundo school ...	120		120		120		122	
Aid to dispensary	120		120		120		70	
Vaccinator for six months ...	60		60		60		42	
Miscellaneous	.....		.....		.....		20	
Repayment of Government loan made on 20th June 1876.	.....		.....		.....		1,000	
Subscription to life-boat ...	150		150		150		.....	
Percentage of establishment in Accountant-General's and Commissioner's Offices.	36		36		38		31	
Petty constructions and repairs...	.....		.....		700		465	
Public works	3,806		1,806		3,142		2,235	
Total ...	.....	6,700		4,700		6,950	6,113	6,500
Closing balance ...	.....	—13,829		—11,829		—7,803	—9,929	—12,929
GRAND TOTAL ...	.....	—7,129		—7,129		—853	—3,816	—6,429

Net decrease in 1879-80—Rs. 250.

361.

GOVERNMENT OF BENGAL,

From 1st April 1879

EXCLUDED

RECEIPTS.	Budget estimate, 1879-80.		Sanctioned estimate, 1879-80.		Sanctioned estimate, 1878-79.		Actuals, 1877-78.	Regular estimate, 1878-79.
JUGGERNATH ROAD FUND.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance	.....	1,096		1,096		1,195	995	1,096
Rent of rest-houses	90		90		.....		252	
Do. of lands	1,190		1,190		690		1,030	
Miscellaneous receipts ...	20		20		10		.....	
Total ...	.....	1,300		1,300		700	1,282	1,100
GRAND TOTAL ...	.....	2,396		2,396		1,895	2,277	2,196

Net increase in 1879-80—Rs. 600.

POOREE PILGRIMS FUND.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Under Act IV (B.C.) of 1871.								
Opening balance		—9,653		—9,653		8,567	16,567	—7,653
Fees from lodging-houses at, and on lines leading to, Pooree.	8,000		8,000		8,000		5,240	
Fees for issue of medical officer's certificate.	700		700		500		302	
Fines	500		500		400		652	
Miscellaneous	.....		.....		200		216	
Total ...	.....	9,200		9,200		9,100	6,410	11,000
GRAND TOTAL ...	.....	—453		—453		17,667	22,977	3,347

Net increase in 1879-80—Rs. 100.

CIVIL BUDGET ESTIMATE.

to 31*st March* 1880.

LOCAL FUNDS.

CHARGES.	Budget estimate, 1879-80.		Sanctioned estimate, 1879-80.		Sanctioned estimate, 1878-79.		Actuals, 1877-78.	Regular estimate, 1878-79.
JUGGERNATH ROAD FUND.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Refunds	.....		.....		.....		164	
Pay of overseers and servants ...	90		90		90		319	
Conservancy and lighting charges.	306		306		306			
Miscellaneous	116		116		269		131	
Printing at private presses ...	.....		.....		.....		18	
Petty construction and repairs ...	880		880		830		545	
Percentage of establishment in Accountant-General's and Commissioner's Office.	8		8		5		4	
Total ...	.....	1,400		1,400		1,500	1,181	1,100
Closing balance ...	.....	996		996		395	1,096	1,096
GRAND TOTAL ...	.....	2,396		2,396		1,895	2,277	2,196

Net decrease in 1879-80—Rs. 100.

POOREE PILGRIMS FUND. *Under Act IV (B.C.) of* 1871.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Medical hospitals and dispensaries.	2,504		2,504		3,344		2,317	
Allowance to Health Officer ...	1,200		1,200		1,200		1,218	
Clerks	600		600		1,360		1,231	
Servants	180		180		240			
Stationery	50		50		875		69	
Contingencies	389		300				33	
Printing at private presses ...	300		200					
Conservancy and lighting establishment and contingencies.	3,420		2,420		2,625		6,775	
Miscellaneous	.....		.....		3,600		2,115	
Percentage of establishment in Accountant-General's and Commissioner's Office.	57		57		56		93	
Public Works	.....		.....		.....		5,873	
Petty construction and repairs ...	.....		.....		.....		10,906	
Total ...	.....	8,700		7,511		13,300	30,630	13,000
Closing balance ...	.....	—9,153		—7,964		4,367	—7,653	—9,653
GRAND TOTAL ...	.....	—453		—453		17,667	22,977	3,347

Net decrease in 1879-80—Rs. 4,600.

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GOVERNMENT OF BENGAL,
From 1st April 1879
EXCLUDED

RECEIPTS.	Budget estimate, 1879-80.		Sanctioned estimate, 1879-80.		Sanctioned estimate, 1878-79.		Actuals, 1877-78.	Regular estimate, 1878-79.
DARJEELING IMPROVEMENT FUND.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance	.....	7,188		7,188		.....	.....	688
Location rents	1,677		1,677		1,677			
Rents from farming leases ...	5,517		5,517		5,467			
Do. from Government hâts and bazars.	1,500		1,500		1,100		2,295	
Lease of ferries	280		280		400			
Receipts from Rungaroon ...	.....		.....		500			
Contributions	.....		.....		.....		14,000	
Miscellaneous	26		26		.....		423	
Proceeds of Government securities of the old Darjeeling Fund.	.....		.....		5,600			
Total ...	.....	9,000		9,000		14,744	16,718	24,500
GRAND TOTAL ...	.....	16,188		16,188		14,744	16,718	25,188

Net decrease in 1879-80—Rs. 5,744.

364

CIVIL BUDGET ESTIMATE.

to 31*st March* 1880.

LOCAL FUNDS.

CHARGES.	Budget estimate, 1879-80.		Sanctioned estimate, 1879-80.		Sanctioned estimate, 1878-79.		Actuals, 1877-78.	Regular estimate, 1878-79.
DARJEELING IMPROVEMENT FUND.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Clerks	240		240		.....		.....	
Contingencies	160		160		.....		.....	
BOTANICAL GARDEN.								
Establishment and contingencies	.....		.....		6,000		1,276	
Ferry-tolls establishment and contingencies.	2,380		2,380		2,720		298	
Hât establishment and contingencies.	696		696		1,500		225	
Staging bungalow establishment and contingencies.	540		540		1,600		61	
Debit balance of district road account on 1st January 1878.	.....		.....		.....		5,008	
Percentage of establishment in Accountant-General's and Commissioner's Offices.	57		57		92		.....	
Public works	2,427		2,427		2,088		8,938	
Petty constructions and repairs...	1,000		1,000		.....		224	
Total ...	.....	7,500		7,500		14,000	16,038	18,000
Closing balance ...	.....	8,688		8,688		744	688	7,188
GRAND TOTAL ...	.....	16,188		16,188		14,744	16,718	25,188

Net decrease in 1879-80—Rs. 6,500.

365

GOVERNMENT OF BENGAL,
From 1st April 1879
EXCLUDED

RECEIPTS.	Budget estimate, 1879-80.		Sanctioned estimate, 1879-80.		Sanctioned estimate, 1878-79.		Actuals, 1877-78.	Regular estimate, 1878-79.
CANTONMENT FUND.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance	.....	10,611		10,611	.....	9,245	9,244	10,011
Chowkidaree tax	9,850		9,850		10,259		10,737	
Fishery licenses	1,676		1,676		1,711		4,017	
Carriage ditto	300		300		200		437	
Slaughter-house market licenses	1,300		1,300		1,650		.....	
Other licenses	188		188		188		32	
Rents of lands under cultivation	3,194		3,194		3,455		3,444	
Do. do. leased out for grazing	5,249		5,249		4,626		2,577	
Do. of butchers' shops ...	670		670		170		.....	
Dâk bungalow fees and fines ...	800		800		.....		728	
Pound ditto ...	1,781		1,781		1,377		2,331	
Fines for breach of rules ...	1,978		1,978		1,980		2,571	
Latrine and urinal fees ...	1,870		1,870		2,480		372	
Ferry collections	1,105		1,105		.....		.....	
GRANT FROM IMPERIAL REVENUES.								
For conservancy	3,324		3,324		3,432		.....	
„ tree-planting	.....		.....		.....		1,150	
„ lock-hospitals	7,365		7,365		7,183		.....	
Subscriptions from non-military residents for conservancy.	680		680		900		636	
Ditto from residents for other purposes.	100		100		200			
Miscellaneous	2,070		2,070		2,689		5,330	
Total ...	.....	43,500		43,500		42,500	34,362	36,000
GRAND TOTAL ...	.....	54,111		54,111		51,745	43,606	46,011

Net increase in 1879-80—Rs. 1,000.

366.

CIVIL BUDGET ESTIMATE.

to 31*st March* 1880.

LOCAL FUNDS.

CHARGES.	Budget-estimate, 1879-80.		Sanctioned estimate, 1879-80.		Sanctioned estimate, 1878-79.		Actuals, 1877-78.	Regular estimate, 1878-79.
CANTONMENT FUND.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Refunds	.....		.....		.....		267	
Head constables and constables	6,828		6,828		6,516		5,728	
Cost of clothing	132		132		316		312	
Contingencies	583		583		378			
Pound establishment	150		150		.....		.....	
Allowance for Medical College and lock-hsopitals.	3,000		3,000		3,000		.....	
Hospital Assistants	300		300		300		.....	
Matrons	1,524		1,524		1,536		.....	
Lock-hospital contingencies ...	2,589		2,589		2,283		.....	
Diet of patients	.....		.....		.....		82	
Bazar medicines	.....		.....		.....		43	
Cost of medical stores ...	.....		.....		.....		67	
Vaccinators	198		198		198		162	
Cholera and small-pox hospitals...	100		100		100		.....	
Hospitals and dispensaries establishment and contingencies	530		530		530		532	
Aid to local dispensaries ...	240		240		240		240	
Minor establishments	2,255		2,255		2,004		2,722	
Contingencies	45		45		40			
Stationery	141		141		153		1,057	
Service postage stamps ...	45		45		162			
Printing at private presses ...	.....		.....		.....		42	
Staging bungalow's establishment and contingencies.	352		352		402		387	
Temporary establishments ...	18		18		18		.....	
General station conservancy ...	6,711		6,711		4,785		10,491	
Sudder bazar ditto ...	5,435		5,435		5,093			
Station and latrine ditto ...	2,898		2,898		6,162		2,343	
Conservancy contingencies ...	2,062		2,062		1,983		2,351	
Watering and lighting ...	1,710		1,710		810			
Tending nurseries and trees ...	936		936		490		.....	
Station and hospital gardens ...	624		624		192		.....	
Stationery	5		5		35		.....	
Office and ground rent ...	84		84		86		.....	
Miscellaneous	2,193		2,193		1,673		148	
Petty constructions and repairs...	4,041		4,041		3,900		6,409	
Percentage of establishment in Accountant-General's and Commissioner's Offices.	271		271		265		212	
Total ...	.....	46,000		46,000		43,650	33,595	35,400
Closing balance ...	.....	8,111		8,111		8,095	10,011	10,611
GRAND TOTAL ...	.....	54,111		54,111		51,745	43,606	46,011

Net increase in 1879-80—Rs. 2,350.

367.

GOVERNMENT OF BENGAL,
From 1st April 1879
EXCLUDED

RECEIPTS.	Budget estimate, 1879-80.		Sanctioned estimate, 1879-80.		Sanctioned estimate, 1878-79.		Actuals, 1877-78.	Regular estimates, 1878-79.
ZOOLOGICAL GARDENS.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance	.....	—7,745	.....	—7,745	600		.....	—7,745
Interest on Government securities.	600		600		.....		.....	
Rents	2,000		2,000		2,500		.....	
Government contribution ...	20,000		20,000		20,000		.....	
Subscriptions and donations ...	1,000		5,000		5,500		230	
Entrance receipts	10,000		12,000		14,000		6,984	
Miscellaneous	1,000		1,000		1,700		195	
Total ...	.....	34,600		40,600		44,300	7,409	44,000
GRAND TOTAL ...	.....	26,855		32,855		44,300	7,409	36,255

Net decrease in 1879-80—Rs. 9,700.

	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
RAILWAY POLICE CLOTHING FUND.								
Opening balance	.....	1,041					.....	1,041
Miscellaneous cash realizations ...							2,183	
GRAND TOTAL ...	.....	1,041					2,183	1,041
TOWN TAX FUND.								
Opening balance ...							9,346	
Total ...							9,346	

	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
SALT REWARD FUND.								
Under Act VIII (B.C.) of 1864.								
Opening balance						55,725	55,725	
Miscellaneous fees and fines ...							6,073	
Sale proceeds of confiscated salt							521	
Ditto of confiscated articles ...							11	
Total ...							6,605	
GRAND TOTAL ...							62,330	

368.

CIVIL BUDGET ESTIMATE.

to 31*st March* 1880.

LOCAL FUNDS.

CHARGES.	Budget-estimate, 1879-80.		Sanctioned estimate, 1879-80.		Sanctioned estimate, 1878-79.		Actuals, 1877-78.	Regular estimate, 1878-79.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ZOOLOGICAL GARDENS.								
Percentage of establishment in Accountant-General's and Commissioner's Offices.	216		216		277			
European and native establishment.	7,332		7,332		7,332		1,810	
Feed of animals	10,000		10,000		8,800		3,204	
Purchase of ditto	1,000		1,000		3,000		2,509	
Contingencies and miscellaneous	4,052		5,738		4,691		2,919	
Petty constructions and repairs	3,500		4,373		2,000		880	
Public works	8,500		8,500		18,500		3,832	
Total ...	.....	34,600		37,159		44,600	15,154	44,000
Closing balance ...	.....	—7,745		—4,304		—300	—7,745	—7,745
GRAND TOTAL ...	.....	26,855		32,855		44,300	7,409	36,255

Estimate furnished by the Honorary Secretary of the Gardens.
Net decrease in 1879-80—Rs. 10,000.

	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
RAILWAY POLICE CLOTHING FUND.								
Purchase of clothing							1,142	
Total ...							1,142	
Closing balance ...		1,041					1,041	1,041
GRAND TOTAL ...		1,041					2,183	1,041
TOWN TAX FUND.								
Charges							9,346	
Total ...							9,346	

This obsolete fund is closed and the balance transferred to the credit of Provincial Reserve Fund (*vide* Bengal Financial Department's Resolution on Local and Trust Funds, dated 23rd March 1878, paragraph 16).

SALT REWARD FUND.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Refunds							337	
Rewards to informers							3,440	
Miscellaneous							120	
Percentage of establishment in Accountant-General's and Commissioner's Offices.							59	
Credit balance transferred to Grant VIII, Salt.							58,374	
Total ...							62,330	

Transferred to Provincial Services under the head of "Salt" *vide* paragraph 6 of the Resolution of the Government of Bengal, Financial Department, dated 23rd March 1878, on Local and Trust Funds.

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GOVERNMENT OF BENGAL,
From 1st April 1879
LOCAL.

RECEIPTS.	Estimate, 1879-80.		Sanctioned estimate, 1879-80.		Sanctioned estimate, 1878-79.		Actuals, 1877-78.	Regular estimate, 1878-79.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance	.....	85,337	.....	85,337	.....	62,631	61,631	76,437
Education—								
Fees from schools ...	8,674		8,674		9,700		10,418	
Income from endowments—								
Interest on Government securities.	60,164		60,164		14,958		15,258	
Rent of land and houses ...	6,131		6,131		2,831		6,112	
Contributions	998		998		638		1,470	
Miscellaneous	8		8		608			
		75,975		75,975		28,735		
							33,258	
Medical—								
Income from endowments—								
Interest on Government securities.	3,765		3,765		1,931		437	
Rent of land and houses ...	117		117		120		70	
Contributions	2,239		2,239		1,508		1,200	
Miscellaneous	.....		.....		1,140		42	
		6,121		6,121		4,699		
							1,749	
Miscellaneous receipts—								
Interest	25,628		25,628		22,768		36,045	
Rents	461		461		461		1,000	
Miscellaneous fees and fines	3,515		3,515		24,540		30,366	
						47,769		
Sundry receipts—contributions.	.....		.....		97		115	
		29,604		29,604		97		
							67,526	
Total ...	.....	1,11,700	.....	1,11,700		81,300	1,02,533	1,11,900
GRAND TOTAL ...	.....	1,97,037	.....	1,97,037		1,43,931	1,64,164	1,88,337

Net increase in 1879-80—Rs. 30,400.

370.

CIVIL BUDGET ESTIMATE.

to 31*st March* 1880.

(TRUST) FUNDS.

CHARGES.	Budget estimate, 1879-80.		Sanctioned estimate, 1879-80.		Sanctioned estimate, 1878-79.		Actuals, 1877-78.	Regular estimate, 1878-79.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Refunds—								
Refunds					4,000		8,362	
						4,000		
Education—								
Head masters, masters, and teachers.							11,535	
Servants								
Scholarships	57,592		57,592		25,521		13,448	
Contingencies							1,080	
Prizes							203	
		57,592		57,592		25,521		
Medical—							26,266	
Hospital establishments—								
Allowance to Assistant Surgeons.	720		720		720		698	
Native doctors	1,920		1,920		1,920			
Compounders and dressers...	1,020		1,020		1,140		4,878	
Clerks and servants ...	2,298		2,298		2,042			
Diet of patients	1,975		1,975		1,809		968	
Cost of medical stores ...	2,000		2,000		.....		.....	
Cost of medicines ...	1,295		1,295		1,265		753	
Travelling allowance ...	.....		.....		.....		53	
Hospital charges	422		422		1,262		.....	
Stationery	44		44		48			
Contingencies	943		943		743		2,188	
		12,637		12,637		10,949		
Minor establishments—							9,538	
General management—								
Proportion of cost of establishment in the controlling and account offices.	702		702		504		762	
Contingencies	.....		.....				997	
Miscellaneous establishment—								
Clerks and servants ...	3,612		3,612		13,452		14,333	
Service postage stamps ...	.....		.....		.....		10	
House rent	.....		.....		960			
Printing charges	180		180		180			
Stationery	.....		.....		.....		6,995	
Office expenses	.....		.....		.....			
Municipal rates and taxes ...	60		60		201			
Miscellaneous	2,015		2,015		4,906			
		6,569		6,569		20,203		
Pensions and gratuities chargeable to local funds—							23,097	
Pensions	1,560		1,560		1,560		1,654	
Donations	11,766		11,766		11,776		12,205	
Miscellaneous and unforeseen charges—								
Sheriff's fees	.....		.....		.....		4,136	
Office and ground rent ...	27		27		27		.....	
Miscellaneous	411		411		151		2,469	
		13,764		13,764		13,514		
Petty constructions and repairs...	9,538		9,538		813		20,464	
		9,538		9,538		813		
Total ...		1,00,100		1,00,100		75,000	87,727	1,03,000
Closing balance ...		96,937		96,937		68,931	76,437	85,337
GRAND TOTAL ...		1,97,037		1,97,037		1,43,931	1,64,164	1,88,337

Net increase in 1879-80—Rs. 25,100.

Bengal Estimates of Trust and Endowment for 1879-80.

	Receipts.				Charges.			
	Estimate, 1879-80.	Estimate, 1878-79.	Actuals, 1877-78.	Regular estimate, 1878-79.	Estimate, 1879-80.	Estimate, 1878-79.	Actuals, 1877-78.	Regular estimate, 1878-79.
Education Funds.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Abdool Gunny's Scholarship Fund.	337	337	311	337	312	339	314	314
Bethune School Committee Fund	112	112	112	112	112	113	.....	.....
Donelly's Prize Fund	20	20	46	20	20	20	20	20
Durga Charan Laha's Scholarship Fund.	3,012	2,844	3,012	3,012	3,012	2,861	2,905	3,000
Edinburgh Scholarship Fund ...	32	32	32	32	32	32	32	32
Forbes' Memorial " ...	240	240	240	240	240	242	138	240
Goodeve Scholarship " ...	148	148	148	148	144	149	144	144
" Prize " ...	28	28	28	28	28	28	28	28
Hindu College " ...	4,461	4,216	4,459	4,461	3,652	4,246	3,269	3,240
Lewis Medal " ...	23	23	22	22	23	23	27	22
Moharajah Scindia's donation to Presidency College.	20	20	100	100	20	20	.....	100
Moharajah Scindia's Silver Medal to Presidency College.	80	80			80	81		
Moharajah Scindia's Silver Medal to the Madrissa.	20	20	20	20	20	20	20	20
Rani Katyani's Scholarship Fund	300	300	300	300	192	302	192	192
Mozufferpore School Fund ...	2,255	2,051	4,510	4,150	2,255	2,066	3,290	4,300
Utterparah " " ...	.....	11,260	11,367	11,100	.....	10,339	8,690	10,000
Pearson's Scholarship " ...	90	90	89	90	90	91	.....	90
Rungpore School Fund (Victoria Scholarship).	.....	.....	.....	.....	.....	.....	.....	180
Surjeeanta's Scholarship Fund...	.....	.....	.....	.....	.....	.....	42	.....
Haraballab Narain Sing's Scholarship Fund.	249	200	.....	249	249	201	180	240
Chuprah School Fund ...	200	200	1,500	2,300	200	201	6	2,500
Norman Testimonial " ...	140	140	139	140	135	141	135	130
Pramatha Nath Roy Fund	414	414	906	414	414	417	231	250
Hara Coomar Tagore's Sanskrit Scholarship Fund.	240	240	240	240	240	242	.....	240
Prassanna Coomar Tagore's Law Scholarship Fund.	240	240	240	240	240	242	40	240
Moshin Endowment Fund	57,834	.....	. .	18,300	42,630	.....	.....	.....
Charitable Funds.								
Chuprah Hospital Fund ...	2,722	2,460	1,371	3,600	3,697	2,606	2,449	4,500
Unna Chattra Fund	908	908	939	908	908	914	961	908
Bhaddrack Charitable Dispensary	291	291	437	437	291	293	242	290
Prasanna Nath Roy's Fund ..	5,104	5,104	5,318	5,100	5,097	5,117	4,728	5,000
European Lunatic Asylum Fund	200	200	211	200	200	. . .	207	.
Samboo Nath Pundit's Hospital Fund.		840	... .	120	.....	842	.....	120
Choonee Lal Seal's Dispensary ...	2,000	.....	.. .	1,000	2,000	.....	.....	... .
Miscellaneous Funds.								
Mirza Mohamed Hossain's School and Serai Fund.	1,085	1,085	1,270	1,080	1,085	1,093	1,244	1,080
Benwari Lall's Endowment Fund	5,860	3,000	169	14,400	11,960	3,022	2,532	3,000
Chinsurah Poor Fund	1,560	1,560	1,709	1,580	1,560	1,571	1,666	1,550
Prince Golam Mohamed's Trust Fund.	16,960	16,990	14,719	17,000	15,913	15,752	15,688	16,000
Hackney Carriage Fund . .	.....	21,092	24,520	16,180	.....	19,000	25,405	16,230
Boat Registry Fund .	2,500	2,500	2,424	2,400	1,332	1,342	984	2,400
Steam-boat Survey Fee Fund ..	1,015	1,015	340	340	1,015	1,022	2	....*
Burdwan Relief Fund	1,000	1,000	998	1,500	.....	10	6	.
Hooghly Emambaree Fund ...	.....	. . . .	17,443	.. ..	.....	.. .	6,488	26,400
Calcutta Female Orphan Home Fund.	.....	.. ...	.	... .	.....	.....	262	.
Sheriff's Fees	.....	... .	2,844	.....	.. ...	. ....	4,164	.
Midnapore Cyclone Relief Fund	.. ...	. ...	.....	.. . .	.....	.. ...	1,001	.. .
Proportion of cost of establishment.	.....	.....	.....	.....	702	.....	.....	.....
Total ...	1,11,700	81,300	1,02,533	1,11,900	1,00,100	75,000	87,727	1,03,000

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GOVERNMENT OF BENGAL,—CIVIL BUDGET ESTIMATE.

FROM 1ST APRIL 1879 TO 31ST MARCH 1880.

Debt Local Funds—Orissa Ports.

373.

GOVERNMENT OF BENGAL,
From 1st April 1879
DEBT LOCAL FUNDS

RECEIPTS.	Budget estimate, 1879-80.		Sanctioned estimate, 1879-80.		Sanctioned estimate, 1878-79.		Actuals, 1877-78.	Regular estimate, 1878-79.
BALASORE PORT FUND.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance	.....	776		776	3,200	733	2,734	776
Port dues on vessels	4,000		4,000				4,060	
Port light dues	.....		.....				377	
Pilotage fees	3,800		3,800					
Government contribution ...	.....		.....		3,000			
Miscellaneous receipts	200		200		1,000		508	
Total ...	.....	8,000		8,000		7,200	4,945	7,000
GRAND TOTAL ...	.....	8,776		8,776		7,933	7,679	7,776

No increase in 1879-80—Rs. 800.

374

CIVIL BUDGET ESTIMATE.

to 31*st March* 1880.

—ORISSA PORTS.

CHARGES.	Budget estimate, 1879-80.		Sanctioned estimate, 1879-80.		Sanctioned estimate, 1878-79.		Actuals, 1877-78.	Regular estimate, 1878-79.
BALASORE PORT FUND.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Refunds	.....		.....				1,325	
Stores	1,500		1,500		1,500		1,822	
Contingencies							38	
Port officer	3,600		3,600		3,600		1,608	
Clerks and servants	240		312		240		240	
Office and ground rent	360		360		.....		.....	
Travelling allowances	150		150		150		99	
Contingencies	.....	.....	.....		.....			
Pilotage charges	.....		1,884				47	
Service postage stamps	25		25		25			
Light-house stores	.....		.....		.....		256	
Pensions	754		.....		784		754	
Percentage of establishments in Accountant-General's and Commissioner's offices.	50		50		26		29	
Petty construction and repairs ...	500		500		1,500		685	
Total ...	.....	7,179		8,381		7,825	6,903	7,776
Closing balance ...	.....	1,597		395		108	776	776
GRAND TOTAL ...	.....	8,776		8,776		7,933	7,679	7,000

Net decrease in 1879-80—Rs. 646.

375.

GOVERNMENT OF BENGAL,
From 1st April 1879
DEBT LOCAL FUND

RECEIPTS.	Budget estimate, 1879-80.		Sanctioned estimate, 1879-80.		Sanctioned estimate, 1878-79.		Actuals, 1877-78.	Regular estimate, 1878-79.
CUTTACK OR FALSE POINT PORT FUND.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance	.....	—2,307		—2,307		4,791	—1,211	—5,807
Port dues on vessels	13,000		13,000		12,000		13,388	
Fines and forfeitures	200		200		.....		175	
Miscellaneous	1,000		1,000		100		694	
Balance of Loan from Government.	.....		.....		16,000		.....	
Total ...	.....	14,200		14,200	.....	28,100	14,257	24,000
GRAND TOTAL ...	.....	11,893		11,893	.....	32,891	13,046	18,193

Net decrease in 1879-80—Rs. 13,900.

POOREE PORT FUND.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance	.....	—919		—919		—2,148	—1,148	—2,429
Port dues on vessels	800		800		800		493	
Contributions from Provincial services.	.....		.....		2,500			
Miscellaneous	.....		.....				1	
Total ...	.....	800		800		3,300	494	3,000
GRAND TOTAL ...	.....	—119		—119		1,152	—654	381

Net decrease in 1879-80—Rs. 2,500.

376.

CIVIL BUDGET ESTIMATE.

to 31*st March* 1880.

—ORISSA PORTS.

CHARGES.	Budget estimate, 1879-80.		Sanctioned estimate, 1879-80.		Sanctioned estimate, 1878-79.		Actuals, 1877-78.	Regular estimate, 1878-79.
CUTTACK OR FALSE POINT PORT FUND.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Native Doctor and other establishment.	414		414		.....		426	
Contingencies	36		36		.....		33	
Interest on loans	1,676		1,676		1,676		.....	
Vessels and boats establishments	2,592		2,592		4,008		4,349	
Stores	.....		.....		.....		10,097	
Repairs	900	}	1,160		100		.....	
Contingencies	460	}			460		581	
Light-house establishment ...	.....		.....		.....		84	
Port Master	4,800		4,800		4,800		2,225	
Clerks and servants	876		876		876		236	
Contingencies	100		100		111	}	418	
Service postage stamps	30		30		30	}		
Travelling allowances	250		250		250		156	
Petty constructions and repairs...	755		755		.....		140	
Percentage of establishment in Accountant-General's and Commissioner's Offices.	89		89		189		108	
Public Works	805		805		16,000		.....	
Total ...	.....	13,783		13,583	.....	28,500	18,853	20,500
Closing balance ...	.....	—1,890		—1,690	.....	4,391	—5,807	—2,307
GRAND TOTAL ...	.....	11,893		11,893	.....	32,891	13,046	18,193

Net decrease in 1879-80—Rs. 14,717.

POORFE PORT FUND.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Vessels and boats establishments..	600		600		600		599	
Stores	.....						152	
Contingencies	96		96		108		442	
Port Master	.....		.....				204	
Light-house establishment ...	312		312		312		145	
Contingencies	25		25		25		26	
Travelling allowances	.....		.....				32	
Petty construction and repairs ...	.....		.....		.....		169	
Percentage of establishment in Accountant-General's and Commissioner's Offices.	5		5		5		6	
Total ...	.....	1,038		1,038		1,050	1,775	1,500
Closing balance ...		—1,157		—1,157		102	—2,429	—919
GRAND TOTAL ...	.....	—119		—119		1,152	—654	581

Net decrease in 1879-80—Rs. 12.

Reg. No. 2949—5-7-79.

3/8

FINANCIAL DEPARTMENT.

FINANCE.

CALCUTTA, THE 2ND JULY 1879.

RESOLUTION.

READ—

Memorandum No. 43C, dated the 14th April 1879, from the Accountant-General, Bengal, submitting the budget estimates for 1879-80 of—

(1) Excluded Local Funds;
(2) Local Trust Funds;
(3) Debt Local Funds.

THE Accountant-General submits the budget estimates of what are called the "Excluded Local Funds," "Local Trust Funds," and "Debt Local Funds" for 1879-80. The classification of these funds is in many respects anomalous, but the Accountant-General is taking steps to re-classify them according to the principles laid down by Government.

2. *Excluded Local Funds.*—The following table shows the opening balance, revenue, expenditure and closing balance, as estimated by the Accountant-General for 1879-80, of the funds included under the head of "Excluded Local Funds:"—

	Opening balance, 1879-80.	Revenue, 1879-80.	Expenditure, 1879-80.	Closing balance, 1879-80.
	Rs.	Rs.	Rs.	Rs.
Chittagong Port Fund	18,869	25,900	27,000	17,769
Hospital Port Dues Fund	43,490	55,000	63,000	35,490
Town Improvement Fund	—12,929	5,800	6,700	—13,829
Juggernath Road Fund	1,096	1,300	1,400	996
Pooree Pilgrims' Fund	—9,653	9,200	8,700	—9,153
Darjeeling Improvement Fund ...	7,188	9,000	7,500	8,688
Cantonment Fund	10,611	43,500	46,000	8,111
Zoological Garden Fund	—7,745	34,600	34,600	—7,745
Railway Police Clothing Fund ...	1,041	.....	.....	1,041
Total ...	51,968	1,84,300	1,94,900	41,368

3. *Chittagong Port Fund.*—In the column of "Sanctioned Estimate for 1878-79," the Accountant-General has, with the exception of the charges for Miscellaneous Public Improvements, entered the figures which were provisionally sanctioned, instead of those finally passed in the Resolutions of this Department, No. 2242-45, dated the 11th June 1878, and No. 3891-94, dated 2nd September 1878. In accordance with those Resolutions, the total grant for the Chittagong port for the last year was Rs. 43,753 and not Rs. 44,415, as entered by the Accountant-General. The Lieutenant-Governor accepts the Accountant-General's estimates of revenue and expenditure for 1879-80, with the exception of the item of Rs. 2,040 for "Establishment" under "Vessels and boats," which should be reduced to Rs. 1,788, that amount being the fixed yearly cost of the establishment.

4. *Hospital Port Dues Fund.*—It was thought that Rs. 60,000 might be taken as the estimated receipts (*vide* letter from the General Department of this office, No. 15 of the 3rd January to the Chamber of Commerce, paragraph 3); but as a falling-off in shipping must be expected, the Accountant-General's estimate of Rs. 55,000 is safer and may be adopted. The Accountant-General estimates the charges at Rs. 63,000. This includes a provision of Rs. 40,500 for "Charges on account of sick seamen treated in the General, Medical College, and Howrah Hospitals;" the item should be increased to Rs. 62,000, that being the amount estimated in Government order No. 480, dated the 7th April last.

A sum of Rs. 778 has been entered as the probable cost of "Petty construction and repairs" to dooly sheds during the current year. The estimate should be raised to Rs. 1,678 to provide for the cost of the construction of a dooly shed at Prinsep's Ghat, sanctioned in Government order No. 402, dated

the 21st March last. The other items are accepted, and the total grant from this fund for the current year will then stand at Rs. 85,400. As this will very considerably reduce the balance of the fund, early measures are necessary to restore its receipts and expenditure to a state of equilibrium.

5. *Town Improvement Fund.*—This fund was expected to open with a deficit balance of Rs. 12,929 and to close with a further deficit of Rs. 900; but since the report of the Accountant-General was received it has obtained credit for an assignment of land revenue due to it. It exists in the towns of Goalundo and Pooree. The Commissioners of Dacca and Orissa will be asked, if, in their opinion, the fund should continue to be maintained as a separate fund: In Pooree at any rate it seems that it ought not to be kept distinct from the Union Fund. Meanwhile the Accountant-General's estimate for 1879-80 is passed, except that the provision of Rs. 3,806 for Public Works is reduced to Rs. 1,806.

6. The Accountant-General's estimates of revenue and expenditure of the *Juggernath Road Fund, Darjeeling Improvement Fund,* and *The Cantonment Fund* are accepted.

7. *Pooree Pilgrim Fund.*—The Accountant-General's estimates of expenditure from this fund of Rs. 389, Rs. 300, and Rs. 3,420 on account of "contingencies," "printing at private presses," and "conservancy and lighting expenses" are respectively reduced to Rs. 300, Rs. 200, and Rs. 2,420. The other items are accepted and the total grant from this fund for the current year will be Rs. 7,511. The fund shows a considerable deficit, but the accounts here shewn are exclusive of large sums of money which the Collector had irregularly invested. The refund of the sums thus invested will convert the deficit into a surplus. The provisions of the Pooree Lodging-house Act having been extended to the towns of Gya and Deoghur, the attention of the Accountant- General has been drawn in Government order No. 295, dated the 16th April last, to section 22 of the Act, as amended by section 2 of Act II of 1872, and he has been asked to open a general fund to be called the "Pilgrims' Lodging-house Fund" in place of the "Pooree Pilgrims' Fund," the receipts from the various lodging-houses being credited and the charges debited to that fund. The fund should accordingly be called "Pilgrims' Lodging-house Fund."

8. *Zoological Garden Fund.*—This fund was first included by the Accountant-General among the "Incorporated Local Funds," but at the desire of the Government of India he was asked to transfer it to the head of Excluded Local Funds. At the same time it was suggested that in dealing with the estimates of Excluded Local Funds, steps should be taken to ensure that the fund might have a balance, however small, to its credit at the end of 1879-80. The estimate submitted shows that this fund was expected to open in 1879-80 with a debit balance of Rs. 7,745, and to end the year with a debit balance of a like amount, and this estimate was adopted in the Resolution of this Department on the Incorporated Local Funds, paragraph 8. Subsequently, however, it has been ascertained that the financial position of the Fund has much improved, and instead of a deficit of Rs. 7,745 the Committee reports that the year 1879-80 has opened with a surplus of Rs. 2,469. This cannot, however, be accepted till acknowledged by the Accountant-General. The Honorary Committee should ascertain at an early date whether their figures agree with those on his books.

The receipts, including the Government contribution of Rs. 20,000, have been estimated by the Accountant-General at Rs. 34,600, and the expenditure also at Rs. 34,600. But while the Accountant-General estimates entrance fees at Rs. 10,000 and subscriptions and donations at Rs. 1,000, the actuals during 1878-79 are shown by the Committee as Rs. 13,442 and Rs. 7,430. The estimates for 1879-80 may safely be raised to Rs. 12,000 and Rs. 5,000 respectively, and the total receipts to Rs. 40,600. To the expenditure Rs. 1,686 has to be added for an engine-house purchased in 1878-79, and Rs. 873 for iron railings to be paid for in the financial year 1879-80. This raises the estimate for expenditure to Rs. 37,159, which amount may be passed.

9. *Railway Police Clothing Fund.*—There being no receipts and expenditure of this fund, the fund will no longer appear in the budget, the balance at its credit being made over to Provincial Services.

380.

10. In accordance with the above remarks, the expenditure from Excluded Local Funds during 1879-80 and their closing balances will be as follows:—

	Expenditure, 1879-80.	Closing balance, 1879-80.
	Rs.	Rs.
Chittagong Port Fund	26,748	18,021
Hospital Port Dues ,, ...	85,400	13,090
Town Improvement ,, ...	4,700	—11,829
Juggernath Road ,, ...	1,400	996
Pilgrims Lodging-house Fund	7,511	—7,964
Darjeeling Improvement ,, ...	7,500	8,688
Cantonment Fund	46,000	8,111
Zoological Garden Fund	37,159	—4,304
Total ...	2,16,418	24,809

11. *Local Trust Funds.*—The estimates of receipts and charges of the funds at present shewn under this head, for 1879-80, compare as follows with the figures of previous years.

	Actuals, 1877-78.	Estimates, 1878-79.	Regular estimates 1878-79.	Estimates, 1879-80.
	Rs.	Rs.	Rs.	Rs.
Opening balance ...	61,631	62,631	76,437	85,337
Receipts	1,02,533	81,300	1,11,900	1,11,700
Total ...	1,64,164	1,43,931	1,88,337	1,97,037
Charges	87,727	75,000	1,03,000	1,00,100
Closing balance ...	76,437	68,931	85,337	96,937

The Accountant-General's figures for 1879-80 are accepted.

12. *Debt Local Funds.*—The Accountant-General includes under this head the *Balasore Port Fund, Cuttack or False Point Port Fund* and *Pooree Port Fund*, these having a banking account with Government.

13. *Balasore Port Fund.*—The Accountant-General estimates the receipts of this fund for 1879-80 at Rs. 8,000. No receipts are shown under "Port Light Dues" for Basses Light Dues. They have been rightly excluded from the budget, having nothing to do with the Port Fund. The Collector of Balasore realizes them as Agent of the Trinity House or Board of Trade at Home and remits to England all he realises. The Accountant-General's estimate of receipts is accepted.

On the expenditure side the Accountant-General has entered Rs. 240 under "Clerks and Servants," for four chuprassees at Rs. 5 per mensem, sanctioned in Government order No. 3958, dated the 18th November 1878, but the item should be increased by Rs. 72, to provide for the pay of a sweeper, sanctioned in Government order No. 3858, dated 9th idem.

The provision of Rs. 754 for Mr. Bond's pension should be expunged from the budget as ordered in the letter from the Government of India, Financial Department, No. 1459, dated the 31st March last. But provision should be made for pilotage charges sanctioned in Government order No. 2385, dated the 12th July 1878, the pilotage receipts having been credited in this budget. The total charges on this account amounts to Rs. 1,884 as shewn on the margin. The other items provided in the budget are accepted, and the total expenditure from this fund will thus be Rs 8,381.

	Rs.
2 Pilots at Rs. 40 each per mensem	80
1 Coxswain ...	15
6 Boatmen at Rs. 10 each per mensem	60
House rent	2
	157
	×12
Total charges per annum ...	1,884

14. *Cuttack or False Point Port Fund.*—The Accountant-General's estimates of receipts and expenditure of this fund for 1879-80 are accepted, except that the provision of Rs. 1,360 for contingent expenditure on account of repairs of boats and vessels should be reduced to Rs. 1,160.

15. The Lieutenant-Governor accepts the Accountant-General's estimates of receipts and expenditure of the *Pooree Port Fund* for the current year.

16. The following table exhibits the opening balance, receipts, expenditure and closing balance of these three Port Funds as now fixed for 1879-80:—

	Opening balance.	Receipts.	Expenditure.	Closing balance.
	Rs.	Rs.	Rs.	Rs.
Balasore Port Fund	776	8,000	8,381	395
Cuttack or False Point Port Fund ...	—2,307	14,200	13,583	—1,690
Pooree Port Fund	—919	800	1,038	—1,157
Total ...	—2,450	23,000	23,002	—2,452

The above statement shows that the closing balance of the Balasore Port Fund at the end of 1879-80 will be only Rs. 395, as against Rs. 776 at the beginning of the year. The Pooree Port Fund begins with a deficit balance of Rs. 919, which will be raised to Rs. 1,157 at the end of the year. The Cuttack Port Fund begins with a deficit balance of Rs. 2,307, which will be reduced to Rs. 1,690 at the end of the year. The attention of the officers charged with the administration of these funds will be drawn to the necessity of making them pay their way. In order to give them a fair start and wipe out the present deficits, a contribution is made of Rs. 2,000 to the False Point and Rs. 1,200 to the Pooree Fund, so that they should begin the next year with a small opening balance.

17. In preparing the budget estimates of Local Funds in future, the Accountant-General should add a column of remarks to the budget form, and in any case in which there was a change from the figures of the previous year, the reason for the alteration should be given, and the Government order, if any, quoted in support of the change.

ORDER.—Ordered that a copy of the above Resolution, and of the estimates, be forwarded to the Accountant-General, to the Commissioners of Orissa and Dacca, to the Revenue and General Departments of this office, and to the Public Works Department of this Government, for information.

Ordered, also, that extract, paragraph 8, of the Resolution and the estimate of the Zoological Garden Fund, be forwarded to the Honorary Secretary to the Zoological Garden Committee for information and guidance.

By order of the Lieutenant-Governor of Bengal,

H. L. HARRISON,

Offg. Secretary to the Government of Bengal.

Nos. 1819-25.

COPY forwarded to

By order of the Lieutenant-Governor of Bengal,

RAJENDRA NATH MITRA,

Asst. Secretary to the Govt. of Bengal.

CALCUTTA,
The 2nd July 1879.

T. Y.—Reg. No. 3708—4-7-79.

PART III.

No. 1249.

GOVERNMENT OF INDIA.

FINANCIAL DEPARTMENT.

Accounts and Finance.

RESOLUTION.

Fort William, the 13th March 1879.

PRELIMINARY.

1. THE Accounts of the PUBLIC REVENUE and EXPENDITURE and RECEIPTS and DISBURSEMENTS of British India in 1877-78 are hereto annexed together with the Regular Estimates, based upon the latest information in the possession of the Government, of the REVENUE and EXPENDITURE and RECEIPTS and DISBURSEMENTS of 1878-79, and the Budget Estimates of the REVENUE and EXPENDITURE and RECEIPTS and DISBURSEMENTS of 1879-80.

ACCOUNTS AND ESTIMATE PRESENTED.

2. In these documents the term REVENUE is confined to money which is received into the Public Treasury neither in repayment of a Loan, Advance or Deposit, nor as a Loan, Advance or Deposit to be repaid; and the term EXPENDITURE is confined to money disbursed from the Public Treasury, neither in repayment of a Loan, Advance or Deposit, nor as a Loan, Advance or Deposit to be repaid. Thus the difference between the PUBLIC REVENUE and the PUBLIC EXPENDITURE recorded in the Public Accounts of each year ought to represent the addition to or reduction of the PUBLIC DEBT of all kinds during the year.

DEFINITION OF REVENUE AND EXPENDITURE AND RECEIPTS AND DISBURSEMENTS.

3. In the Accounts of 1877-78 are recorded only the Imperial and Provincial Revenue and Expenditure; the Local Revenue and Expenditure being treated separately, and appearing in the Accounts under Debt only, that is to say, as Deposits and Repayments. In the Estimates of 1878-79 and 1879-80 the Local Revenue and Expenditure is incorporated with the rest of the Public Revenue and Expenditure, in the Accounts of which will henceforth be recorded all Public Revenue and Expenditure, excluding only the Accounts of Municipalities, Port Trusts, and other exclusively local and fiduciary Bodies.

ACCOUNTS OF 1877-78 DO NOT INCLUDE LOCAL TRANSACTIONS.

AS DO ESTIMATES OF FOLLOWING YEARS.

4. The Accounts of such of these Bodies as bank with the Government will be recorded under a separate Major Head in the Debt portion of the Accounts (see, for example, Headings Nos. III and 2 in the appended Abstract Statement No. IV). But the chief of these Bodies, such for instance as the Presidency Municipalities and Port Trusts, do not bank with the Government at all. Their

EXCLUDED LOCAL FUNDS.

transactions do not therefore appear in any shape in the Public Accounts. The policy of the Government is to promote the entire independence of these Bodies and of their responsibility for their finances.

CHANGES OF FORM AND GENERAL REMARKS.

CHANGES OF FORM.

5. The following changes have been made in the Forms of the Accounts since last year.

NEW MAJOR HEADS OF REVENUE.

MINOR DEPARTMENTS.

MEDICAL SERVICES.

STATIONERY AND PRINTING.

6. It has been considered advisable to open three new Major Heads of Revenue in order to show separately the Revenue which may be set against the Expenditure recorded under 17 *Minor Departments*, 23 *Medical* and 24 *Stationery and Printing*. Under *XIV Minor Departments* will be recorded the proceeds-sales of the produce of the Government Chinchona Plantations, upon which considerable sums have been spent for some years past, and of Model Farms; also Emigration Fees, including the Inland Labour Transport Fund in Bengal, and the like. Under *XIX Medical* will be shown Contributions by Municipalities for Medical Services, the proceeds-sales of medicines supplied to Charitable Dispensaries and the income of Lunatic Asylums, &c. Under *XX Stationery and Printing* will appear the subscriptions to the Government Gazettes and the receipts for books, publications and stationery sold. All these items have hitherto been grouped under *XXIII Miscellaneous:* but the importance of some of them is growing, and that of others has been so increased by the incorporation of Local Funds that they deserve independent exhibition.

ONLY RATES ON LAND TO BE RECORDED UNDER PROVINCIAL RATES.

7. Under the Head *VI Provincial Rates* were shown in this year's Estimates the whole of the Incorporated Local Revenues. The bulk of this Revenue is derived from Rates and Cesses levied upon the revenue or rent of land for various objects, such as Public Works, Education, Local Posts, &c. It is considered expedient to restrict this Head exclusively to the exhibition of these Rates and Cesses, transferring the remaining items of Local Revenue to their appropriate Heads as detailed in paragraph 56.

ADJUSTING HEADS PROVINCIAL AND LOCAL DEFICITS AND SURPLUSES.

8. Owing to the incorporation of the Local Revenue and Expenditure, the adjusting entries under Heads XXIX & 36 will henceforth necessarily include the LOCAL as well as the PROVINCIAL Surpluses or Deficits. Hence these Heads will in future be styled *Provincial and Local Deficits or Surpluses.*

PROCEDURE UPON OCCURRENCE OF PROVINCIAL DEFICIT.

OR PROVINCIAL AND LOCAL SURPLUS.

9. By their contract arrangements with the Supreme Government, the Provincial Governments must surrender to the Imperial Treasury from the balances at their credit any deficiency in their Provincial Revenue compared with their Provincial Expenditure. If they have no such balances, the Imperial Treasury bears the loss for the time: no credit is taken under *XXIX Provincial and Local Deficits* for a debt due from any defaulting Provincial Government until the debt is actually paid. On the other hand, the Provincial Governments are entitled to receive from the Imperial Treasury any sums by which their Provincial and Local Expenditure falls short of their Provincial and Local Revenues, such Surplus being added to the balances at their credit. Thus, the effect of the entries under the two Heads XXIX & 36 *Provincial and Local Deficits and Surpluses,* is to bring the whole of the Provincial and Local Revenue and Expenditure incorporated in the General Account into exact equilibrium, so that the incorporation of that Revenue and Expenditure produces no effect upon the Surplus or Deficit of the General Account, and might be eliminated without any disturbance of that result.

PROCEDURE ON OCCURRENCE OF LOCAL DEFICIT.

10. The Provincial Governments are, in their turn, responsible for the solvency of the INCORPORATED LOCAL FUNDS; and, as any Provincial deficiency is borne, until (if ever) it is recovered, by the Imperial Treasury, so, if the Expenditure from any Incorporated Local Fund exhausts the balance at its credit, the difference must be immediately made good from the Provincial Revenues until, if ever, the Provincial Government recovers it. The effect of these arrangements is that, in the General Accounts of Revenue and Expendi-

ture, no credit is taken for any unpaid debt, either from Local Funds to the Provincial Treasuries, or from the Provincial Treasuries to the Imperial Treasury. Changes of form.

11. It is, for obvious reasons, indispensable that the yearly Expenditure of a State shall not ordinarily exceed its yearly Revenue except for reasons deliberately accepted as sufficient, as, for example, in India, for the capital cost of Productive Public Works constructed for the development of the resources of the country. The financial condition of that State is unsound whose yearly Public Revenues, rigidly criticised, are habitually less than its whole yearly Public Expenditure excepting only that portion which may be confidently trusted to produce a revenue at least sufficient to cover the interest on the excess Public Debt which results from it. NECESSITY FOR SURPLUS UPON WHOLE ORDINARY ACCOUNT.

12. But this principle is much modified in its application to the Provincial Finances of the Indian Local Governments. These Governments are not allowed to incur debt; even borrowed money invested in Productive Public Works for which the Local Governments are wholly responsible to the Imperial Treasury, being treated as a Debt of the Imperial Government, differing in no respect from the rest of the Public Debt of India. The Local Debenture Loans to be issued for Local purposes which will be presently described, will form no exception to this rule: legally and practically, they will be part of the Public Debt of India, and not, in any sense, Debts of the Local Governments although they will issue them and be responsible to the Government of India for the interest upon them. DOES NOT APPLY FULLY TO PROVINCIAL AND LOCAL FUNDS, WHICH CANNOT INCUR DEBT.

13. In short, the arrangements made during the past few years, and still in course of development, for the provincial management of Provincial Finances are domestic arrangements between the Government of India and the Local Governments, affecting, indeed, intimately, their rights and obligations in relation to each other, but not their relations to any one else. THE PROVINCIAL CONTRACTS ARE DOMESTIC ARRANGEMENTS.

14. It follows that, subject only to the condition that it shall never exhaust its balances in the Imperial Treasury and shall, further, ordinarily, maintain such sufficient reserve at its credit there, to provide for the contingencies to which it is exposed, as so substantial a constituent would be expected to keep in the hands of his bankers, a Local Government may spend its Revenues without any precise regard to the equilibrium of the year. So long, therefore, as a Local Government does not incur debt (which is absolutely forbidden), there is no objection to its spending more than its Revenue during the year. Indeed, one important advantage of the system is that the Local Governments are set free from the restriction that their yearly expenditure shall never exceed their yearly income—a restriction which, however essential to the financial welfare of the State as a whole, cannot always be conveniently applied to sections of the Administration. LOCAL GOVERNMENTS MAY INCUR DEFICITS IF THEY DO NOT OVERDRAW THEIR ACCOUNTS.

15. The principles thus described as regulating the management of Provincial Finances also regulate the management of the Local Finances which are subordinate to the Provincial Governments. It rests with the Imperial Government to prevent the Local Governments from overdrawing their Accounts with the Imperial Treasury, and with the Provincial Governments to enforce the same wholesome rule upon the Managers of the Incorporated Local Funds. The penalty for any default falls immediately upon the Imperial or Provincial Treasury, as the case may be. SO ALSO WITH LOCAL COMMITTEES.

16. Under instructions from Her Majesty's Secretary of State a new ABSTRACT STATEMENT, No. II, was added last year in the form in which the Accounts of British India are now presented to Parliament. In this form are separately shown, on the one hand, the gross Revenue derived from *Productive Public Works* (formerly styled *Public Works Extraordinary* and the net Revenue from the Railways and Irrigation Works on the Capital cost of which interest is guaranteed from the Public Revenues; and on the other hand, the working expenses of the Productive Public Works together with the guaranteed interest actually paid, and interest calculated upon the Capital cost of the State works which yield the Revenue thus separately shown, and any other current Expenditure upon both classes of works. STATEMENT No. II CONSTRUCTED TO ILLUSTRATE FINANCES OF PRODUCTIVE PUBLIC WORKS.

Changes of form.

NOT YET COMPLETE.

17. The separation is not yet complete. The Government has not yet succeeded in ascertaining the increase of the Land Revenue which may be properly attributed to Productive Public Works in the MADRAS Presidency; and the considerable Gain and Loss by Exchange which arise out of the transactions thus eliminated from the Accounts of the rest of the Public Revenue and Expenditure are, not yet, included in this separate category. There are other less important items which ought also to be incorporated in this separate Schedule before it can be regarded as really complete.

TO BE CONFINED TO WORKS TREATED AS PRODUCTIVE PUBLIC WORKS.

EXCLUDING OTHER WORKS WHICH PRODUCE REVENUE.

EXAMPLES IN BENGAL,

THE NORTH-WESTERN PROVINCES,

AND UNDER THE GOVERNMENT OF INDIA.

18. Meanwhile it would be contrary to the intention and object of this Separate Account to admit to it any Revenue derived from works the main Capital cost of which is not included in the amount upon which the interest separately shown in the Account is calculated, or any Expenditure upon such works. The Public Expenditure upon Railways and Works of Irrigation is not, however, by any means confined to works treated in the Accounts as *Productive Public Works*. In BENGAL, for example, the Calcutta Canals and Nuddea Rivers yield considerable Provincial Revenue and involve considerable Provincial Expenditure; in the NORTH-WESTERN PROVINCES the *Eastern Jumna Canal*, yielding a Revenue of more than £50,000, has not yet been treated as a Productive Public Work, because its capital cost cannot be fully ascertained and has not appeared in the Public Accounts under the Head 39, *Productive Public Works;* and the Local Government has subscribed from Provincial Funds part of the capital cost of the *Mathura-Hatras* and *Ghazipore-Dildarnagar* Railways; and the Government of INDIA has now in hand several small Railways to be constructed principally for the Salt traffic. Then, again, there are surveys for both Canals and Railways, and the like, which cost money, though they do not always result in the construction of *Productive Public Works*.

ERROR IN ESTIMATES OF 1878-79.

19. It was intended to record all this class of expenditure and the revenue derived therefrom in this year's estimates under 31 and XXIV *Public Works Ordinary;* but this intention was not accurately fulfilled, the items grouped in the Separate Account of Productive Public Works having, accidentally, included the revenue and expenditure of the Eastern Jumna Canal and other Works, not Productive Public Works. This year the incorporation of Local Funds adds largely to works of this class.

HEADS OF IRRIGATION AND STATE RAILWAYS HEREAFTER TO INCLUDE ALL APPROPRIATE REVENUE AND EXPENDITURE OF SUCH WORKS.

20. It seems better, therefore, on every consideration, to include all such revenue and expenditure, in the first instance, under the General Headings XXV and 32, *Irrigation* (adding to it *Navigation*) and XXVII and 34, *State Railways*, and, then, as is already done with 1, *Interest*, to abstract for the Separate Account of Productive Public Works, the items which alone belong thereto. The Accounts of 1877-78, as well as the Original Estimates of 1878-79, have been re-classified upon this plan.

EXCESS LAND REVENUE DUE TO PRODUCTIVE IRRIGATION WORKS.

21. The Government has determined to include in the Productive Public Works, Statement, this year, as much of the increased land revenue due to Irrigation as can be approximately ascertained. The amount thus shown in the Separate Schedule under *I, Land Revenue* belongs to the NORTH-WESTERN PROVINCES, the PUNJAB, and BOMBAY. It should be understood that these figures are only estimates made upon such basis of facts as can be discovered; often, no distinction was made when the revenue was assessed, between the portion of the land revenue attributed to these works of Irrigation and the remainder which would be recovered if no Irrigation were provided; and, if such a distinction actually had been made it would frequently have been arbitrary. It is certain that, generally, by reason of these works more land revenue is collected than would be collected if they did not exist; but what is the precise amount thus in excess, is a question which can, often, be answered only conjecturally, according to experience and individual opinion.

MADRAS CANAL COMPANY SEPARATED.

22. The transactions of the State with the *Madras Irrigation and Canal Company* have been separated off from the transactions with the Guaranteed Railway Companies.

23. ABSTRACT STATEMENT No. III has been re-cast so as to show the Revenue and Expenditure under each Head classified as *Imperial*, *Provincial* and *Local* respectively, together with the Provincial and Local Surpluses or Deficits, and the Opening and Closing Provincial and Local Balances. The Statement thus recast exhibits clearly the financial condition of the Provincial Governments and the general operation of the contract arrangements with them. Moreover the use of italic or transfer Heads is for the most part obviated. The share of the License Tax and the Famine Cess appropriated by the Imperial Treasury as an Insurance against Famine, and the portion of the Canal Revenue in the North-Western Provinces reserved by the Supreme Government when the Canals in those Provinces were handed over to Provincial use and management, are now simply removed from the Provincial Column to the Imperial Column of this Statement. On the other hand, the payments by Local Governments as interest on the capital cost of their Productive Public Works, and for stamps and stationery supplied from the imperial central stores, are, in the same way, abstracted from the Imperial Column and added in the Provincial Column.

Changes of form.

RE-ARRANGEMENT OF ABSTRACT No. III.

TRANSFER HEADS OBVIATED.

DEVELOPMENT OF PROVINCIAL SYSTEM IN BRITISH BURMAH AND ASSAM.

24. The Provincial Contracts with BRITISH BURMAH and ASSAM have been revised and greatly expanded with effect from the beginning of 1878-79. A new feature in the arrangements with these Provinces is that, in place of a Fixed Allotment, a share of the net reserved Imperial Revenues has been assigned to them, so that the Provincial Finances will participate in any improvement of those Revenues. Thus the Public Revenue and Expenditure in BRITISH BURMAH and ASSAM is now divided into (1) *Wholly Imperial*, (2) *Wholly Provincial* and (3) *Jointly Imperial and Provincial*. With the exception of the Army, the wholly imperial portion is not important in either Province ; in Burmah, it is insignificant.

DEVELOPMENT OF PROVINCIAL SYSTEM IN BURMAH AND ASSAM.

SUBSTITUTION OF SHARE OF RESERVED REVENUE FOR FIXED ALLOTMENTS.

25. Owing to the geographical isolation of BRITISH BURMAH from India, there are no such difficulties there as impede the complete surrender of some important items of Revenue and Expenditure to Provincial use and management elsewhere. For example, the *Salt* and *Customs* Revenue levied in BOMBAY, CALCUTTA and UPPER INDIA cannot be divided among the several Provinces from whose consumption those Revenues are obtained : but, in BURMAH, there is no such obstacle. Consequently, the Government of India has been able to make with this Province the most complete Provincial Contract yet existing ; only a few items, *viz.*, *the Army*, the *Post Office* and *Telegraphs*, the *Account Office*, *Political Service* and the *Movement of funds*, have been retained as wholly Imperial. A few more items, *viz.*, the *Land Revenue* (excluding *Fisheries*), the *Export Duties* on Rice and Paddy, and *Salt*, with the corresponding *Refunds* and *Charges*, including, under 4 *Land Revenue*, only the *Charges of collection*, *Survey* and *Settlements*, have been treated as Joint to be divided between the Imperial and Provincial Treasuries All the rest of the Revenue and Expenditure has been made "Wholly Provincial."

COMPLETE ARRANGEMENT WITH BURMAH.

26. The scheme is to some extent experimental ; but it has been framed on a basis calculated to give to the Chief Commissioner a much needed increase of Provincial Resources. It is believed that some judicious public expenditure in Burmah will yield especially valuable financial results ; and the Government of India only regrets that it cannot under existing circumstances make even more liberal concessions to that Province. In ASSAM also the Resources of the Chief Commissioner have been improved. With the exception of the substitution of a share of the joint Revenues for a Fixed Allotment, the new arrangements, there, follow closely the contract with BENGAL, so that there will be no difficulty in this respect in the re-union of the two Provinces, in case this measure should, at any future time, be adopted.

INCREASE TO PROVINCIAL RESOURCES OF BURMAH, AND ASSAM.

27. The general effect of the new arrangements with the two Provinces may be gathered from a comparison of the Local Estimates which were

GENERAL EFFECT OF THESE ARRANGEMENTS IN BURMAH AND ASSAM.

Development of Provincial System in British Burmah and Assam.

prepared upon the old basis with the Estimates recast by the Government of India upon the new basis as follows:—

Provincial and Local Revenue and Expenditure of Assam and British Burmah for 1878-79 (Regular Estimates) and 1879-80 (Budget Estimates).

	ASSAM.				BRITISH BURMAH.			
	LOCAL ESTIMATES.		REVISED BY GOVT. OF INDIA.		LOCAL ESTIMATES.		REVISED BY GOVT OF INDIA.	
	1878-79.	1879-80.	1878-79.	1879-80.	1878-79.	1879-80.	1878-79.	1879-80.
	£	£	£	£	£	£	£	£
Revenue	211,500	211,000	365,700	359,600	401,300	407,800	945,900	967,300
Expenditure	225,300	226,100	348,000	356,600	416,900	511,100	892,600	1,019,900
Surplus...	...	...	17,700	3,000	...	...	53,300	...
Deficit	13,800	15,100	...	...	15,600	103,300	...	52,600
Closing Balance	20,600	5,500	52,100	55,100	87,300	16,100	156,200	143,600

IMPROVEMENT OF PROVINCIAL RESOURCES.

27. This table shows that the effect of the measure in these two years, is the addition of £49,600 to the Provincial and Local Revenues of ASSAM, and £159,600 to those of BRITISH BURMAH. From this last sum may properly be deducted £20,000, which, although not in the contract, the Government of India has, in practice, been compelled yearly to assign specially to BRITISH BURMAH. But the residue constitutes a substantial and much needed addition to the means at the disposal of the Chief Commissioner. In both Provinces it is, moreover intended to increase the Local Cesses for Local purposes; and the Provincial Revenues will now contain elements of growth. On the whole, it may be hoped that the wants of these two undeveloped Provinces have now been supplied for some time to come. In any case it will be manifestly difficult for the Government of India soon to surrender to them any more of the General Resources.

LOCAL DEBENTURE LOANS.

LOCAL DEBENTURE LOANS.

28. As a further development of the policy of provincial management of Provincial Finances, it is intended to issue, as opportunity offers, LOCAL DEBENTURE LOANS the proceeds of which will be devoted to particular works. These Debenture Loans will be part of the Registered Debt of India; and, technically and legally, the security for them will be the same as the security for the rest of the Registered Debt, namely, the whole Public Revenue of India. They will differ from the General Loans as follows:—

1st.—The interest upon them will not be payable at or near the Presidency Towns, but only locally, in the neighbourhood of the works for the construction of which they are raised.

2nd.—They will be raised in the name of the Local Governments, who will be responsible to the Government of India for the due discharge of all obligations arising out of them.

3rd.—The debenture-holders will receive, besides their interest, a share of the profits of the works constructed with their money; and, although allowed no property in the works, will be invited to assist in their management, as has been already successfully done in the case of the *Mathura-Hatras* Local Railway.

THEIR OBJECTS.

29. It is hoped, by this expedient, to draw out local resources which might otherwise continue latent, and to promote the success of the works by giving to the debenture-holders a pecuniary interest in them, and taking advantage of their knowledge of local requirements and native habits and wants.

LOANS TO MUNICIPALITIES.

LOANS TO MUNICIPALITIES.

30. There has been a change in the policy of the Government as respects LOANS TO MUNICIPALITIES and other Corporations. For some years past, these Bodies have borrowed all the money which they have required, from the Public

Treasury which could afford to lend them money rather more cheaply than they could obtain it in the open market. This plan had this advantage, that the Registered Public Debt of India represented, substantially, the whole debt of the country, including the debts of these Corporations. But the demands upon the Imperial Treasury for the capital cost of State Works are now so considerable, compared with the limits of its resources, that the Government can no longer afford to extend this aid to these independent Bodies; and they will, henceforth be, generally, left to borrow in the open market for themselves, always under strict State supervision. The Government is, however, still pledged to some Loans to these Bodies which are in course of expenditure; and it cannot, always, thus throw Native States or the smaller Municipalities in the Interior upon their own resources. The total Loans of this character outstanding on the 31st March 1878 were as follows:—

Loans to Municipalities.

To be no longer granted.

	£
Presidency Corporations	5,173,221
Native States	1,221,744
Landholders and Notabilities	548,183
Smaller Municipalities	163,478
District Committees	126,984
Total ...	£7,233,610

ACCOUNTS OF 1877-78.

31. In the following Synopsis, the Finance and Revenue Accounts of British India for 1877-78 are compared with the Regular and Original Estimates of the year, and with the Accounts of the preceding year (1876-77):—

Accounts 1877-78.

Comparisons.

	Accounts, 1876-77.	1877-78.			Accounts of 1877-78, compared with					
		Original Estimates.	Regular Estimates.	Accounts.	Regular Estimates.		Original Estimates, 1877-78.		Accounts, 1876-77.	
					Better.	Worse.	Better.	Worse.	Better.	Worse.
	£	£	£	£	£	£	£	£	£	£
Expenditure	58,178,563	56,932,600	62,039,000	62,512,388	...	473,388	...	5,579,788	...	4,333,825
Revenue	55,995,785	56,310,900	58,608,000	58,969,301	361,301	...	2,658,401	...	2,973,516	...
Excess Ordinary Expenditure	2,182,778	621,700	3,431,000	3,543,087	...	112,087	...	2,921,387	...	1,360,309
Capital Expenditure on Productive Public Works.	3,809,284	3,628,000	4,877,000	4,791,052	85,948	...	...	1,163,052	...	981,768
Total Excess Expenditure ...	5,992,062	4,249,700	8,308,000	8,334,139	...	26,139	...	4,084,439	.	2,342,077
Receipts other than Revenue	64,001,348	56,588,200	71,216,000	72,851,859	1,635,859	...	16,263,659	...	8,850,511	...
Disbursements other than Expenditure.	60,417,014	51,515,100	62,372,665	64,407,426	...	2,034,761	...	12,892,326	...	3,990,412
Excess Receipts other than Revenue.	3,584,334	5,073,100	8,843,335	8,444,433	...	398,902	3,371,333	...	4,860,099	...
Public Balances Reduced ...	2,407,728	...	...	...	...	...	...	...	...	...
Public Balances Increased ...	...	823,400	535,335	110,294	425,041	...	713,106	...	2,518,022	...
Closing Balances	15,464,666	13,511,200	16,000,000	15,574,959	...	425,041	2,063,759	...	110,294	...

32. According to these Accounts, the whole Public Expenditure of British India in the year 1877-78 exceeded the Public Revenue by £8,334,139. But, in order to get the exact facts, £281,687 must be added to this sum, being the amount transferred to Revenue from the book-balances of the extinct Military Funds which, as has now been repeatedly explained, cannot safely be treated as Revenue: also £768,058, the sum by which the entry under the Head of *38, Loss by Exchange* falls short of what it would have been

Results.

Adjustments to bring out accurate results.

if the whole net current requirements of the Home Treasury had been remitted, excluding transactions affecting the Registered Debt and the Railway Capital Account. To allow to this year credit for any saving under this Head which arises from the borrowing operations of the year, would be plainly a deception. On the other hand, there is a set-off of £117,705, being the discount paid on the Loan of the 7th June 1877 which cannot be regarded as a proper charge of the year. Thus, the whole true excess Expenditure of the year becomes £9,266,179, or, more correctly, Rs. 9,26,61,790 which is the measure of the increase of the Public Debt during the year.

TRUE RESULT.

PRODUCTIVE PUBLIC WORKS.

33. Of this large sum, £4,968,123* is due to the construction of Productive Public Works, in pursuance of the policy deliberately adopted. The remaining £4,298,056 is the result of the measures taken for the preservation of the lives of the people of South India from Famine. The Financial Statement for 1878-79 (*p. 26*) contained some calculations pointing to the conclusion that the Famine affected the Accounts of 1877-78 adversely by 6½ millions sterling. The loss of land revenue in that year exceeded the loss then estimated by £77,000. The losses of other revenue, also, were greater than were then calculated, while the expenditure recorded under the Head of *30, Famine Relief*, was more by £111,775, and the expenditure on the Army on account of scarcity exceeded the Estimate. On the other hand, the Net Revenue from the Guaranteed Railways was larger by £394,163 than was then supposed; and some of this excess was probably occasioned by the Famine traffic. On the whole, the net adverse effect of the Famine upon the Accounts of 1877-78 may still be reckoned at about £6,500,000. If this Estimate is correct, it follows that, but for the Famine, the Revenue Accounts of 1877-78 would have shown a Surplus of about £2,201,944. Provided that the works upon which the excluded £4,968,123 was spent could be trusted to be truly reproductive, this result might be regarded as very satisfactory.

FAMINE.

CAPITAL EXPENDITURE ON PRODUCTIVE PUBLIC WORKS EXAMINED.

34. The principal works upon which this money was spent will be found in Tables Nos. VII and VIII of Appendix B. Of the Irrigation Works in the List there given it is to be feared that the prospect of the Orissa and Midnapore Canals proving remunerative is remote, although it does not follow that the comparatively small sums spent on those works this year will not be remunerative. The only item of the Expenditure upon Irrigation Works which must be looked upon as not in any measure directly remunerative, however otherwise highly beneficial, is the £86,387 spent upon the Western Jumna Canal, which is in course of realignment at a very large cost, principally for sanitary reasons. Of the money invested in Railways, £1,584,543 spent upon the Indus Valley and Punjab Northern Lines is expected to yield but a small return. From the nature of the country these works are very costly; their earnings are little likely to be large; and they were undertaken for strategic reasons only. In a consideration therefore of the finances of 1877-78, it must be borne in mind that it cannot confidently be expected that £1,670,930 of the expenditure excluded as reproductive will really, within any period which can now be foreseen, produce a net income sufficient to cover the interest thereon. At the same time, there is good hope that the value of the commercial and economical benefits conferred upon the Punjab and Sindh by these great Frontier Railways, together with their military uses, will exceed that interest; and, at least, it may be said that the expenditure upon them has been and will be extremely useful.

NON-PRODUCTIVE ITEMS.

INCREASED REVENUE OBTAINED IN 1877-78 BY SPECIAL MEASURES FOR IMPROVING THE FINANCIAL POSITION.

35. One other set-off must be mentioned. In the 17th para. of the Resolution prefixed to the last Financial Statement, it was stated that, at the beginning of 1877-78, the condition of the finances was such that an improvement of £2,000,000 a year was absolutely necessary in order to provide for Famine and leave a margin of safety. Measures had, accordingly, been already taken to obtain this additional Revenue of which a portion only was looked

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* By the Finance and Revenue Accounts	£4,791,052
ADD—Loss by exchange on £1,146,823 (included in the £4,791,052) remitted home, calculated at the average rate of the year	„ 177,071
TOTAL ...	£4,968,123

for from taxation. The Accounts of 1877-78 contain the following items of this additional Revenue:—

	£
Net Assessed Taxes	82,479
Net Additional Rates	234,847
Additional Salt Revenue (which accrued temporarily) say ...	50,000
Retrenchment from Local Governments	189,800
	557,126

36. Some portion of those taxes however accrued to the Local Governments; and it is better to state the effect upon the Imperial Treasury as follows:— STATED OTHERWISE.

	£	£
CONTRIBUTIONS FROM—		
BENGAL	200,000	
NORTH-WESTERN PROVINCES	240,967	
LESS net Revenue from Canals and Railways surrendered to—		440,967
NORTH-WESTERN PROVINCES	179,722	
Deduct excess working expenses in BENGAL ...	10,231	169,491
Net		271,476
Add retrenchments as before		189,800
TOTAL		461,276

37. This then is the outturn of the finances of 1877-78. If the Famine costing £6,500,000 and the expenditure on Productive Public Works amounting to £4,968,123 be eliminated, there remains a Surplus of £2,201,944. But for the measures to which reference has been made, this Surplus would have been smaller by £461,276, or in all £1,740,668. On the other hand, it has to be remembered that a portion of the Productive Public Works, costing £1,670,930, is expected (however useful the works may otherwise be) to yield, for a long time to come, only small interest. FINAL CONCLUSION.

38. According to the Accounts as abstracted in *Statement No. II*, the working expenses of the Productive Public Works during the year, together with interest on their capital cost, amounted to £7,359,204, while they yielded a revenue of £7,319,676. Adding Gain by Exchange, £514,443, and Loss by Exchange, £723,107, without which the comparison cannot be made with even approximate accuracy, the expenditure becomes £8,082,311 and the revenue £7,834,119; but this revenue does not include any of the excess land revenue attributed to Productive Irrigation Works in the MADRAS Presidency. Moreover, interest is charged upon the whole of the capital expended upon Productive Public Works to date, although some of it is, necessarily, as yet, unproductive. Making allowance for these circumstances, the Statement may be regarded as encouraging. It should, moreover, be borne in mind that the direct revenue which these works produce to the State is but a small part of the advantages which result from them to the country. It would be difficult to overestimate, for example, the material advantages derived by the country from such works as the East Indian Railway and the Ganges or Baree Doab Canals. FINANCES OF PRODUCTIVE PUBLIC WORKS.

39. The Accounts thus reviewed differ but slightly in their result from the Regular Estimates presented a year ago. The Accounts of 1876-77 showed a result net better than the Regular Estimates of that year by £95,522. The Accounts of 1877-78 show a result net worse than the Regular Estimates by £26,139; the Deficit on the ordinary account being £112,087 more, but the capital expenditure on Productive Public Works £85,948 less, than the Regular Estimates. COMPARISON OF ACCOUNTS, 1877-78, WITH REGULAR ESTIMATES

40. As to details, the *Guaranteed Railways* show a net improvement which amounts, by the formula used in the construction of Table V of Appendix B, to £394,163; the traffic on these Railways was under-estimated and their working expenses over-estimated. The statistics for the year are given in that Table. Thus, these Railways yielded in 1877-78 even a larger return than that which surprised the Government upon the Regular Estimates, and, for the first time, returned a true Net Revenue of £393,856 in excess of the entire cost of the IMPROVEMENT IN GUARANTEED RAILWAYS.

AN EXCEPTIONAL YEAR.

guaranteed interest. It is doubtless true that the prosperity of these Lines in 1877-78 was exceptional, and that the Government cannot yet count upon such results occurring under ordinary circumstances. Not only did the Railways profit largely by the enormous traffic in grain called forth by the widespread Famine in South India and scarcity elsewhere, but there was, moreover, an unprecedented traffic in *Wheat* and an unusually large movement of *Seeds, Jute, Hides* and other staples.

FAILURE OF REVENUE ESTIMATES.

41. The Revenues from *Land, Excise, Customs* and *Salt* all disappointed expectations, owing no doubt to the Famine not having disappeared so early and so completely as was expected; and the net cost of the *Army* was £245,780 more than the Regular Estimate, partly owing to the same cause.

ACCOUNTS COMPARED WITH THE ORIGINAL ESTIMATES.

42. No detailed comparisons between the Accounts of 1877-78 and the Original Estimates are now called for. Instead of costing in 1877-78, as was expected two years ago, £2,150,000, the Famine is now estimated to have cost in 1877-78 £6,500,000, an excess of £4,350,000. The Guaranteed Railways, on the other hand, yielded a true net excess revenue of £1,698,102, of which however some £600,000 is already set off in the estimated cost of the Famine. The other items of difference are not sufficiently important to deserve further notice at this stage. On the whole, the excess expenditure on the Ordinary Account was larger by £2,921,387, and the whole excess expenditure by £4,084,439, than the Original Estimates.

CLOSING BALANCE, 1877-78.

43. The Closing Balance of the year proved to be £425,041 less than the Regular Estimates, chiefly owing to a diminution of the Local Fund balances, which were largely withdrawn, especially in the North-Western Provinces, probably on account of the scarcity there. But the year closed with £2,063,759 more in the Public Treasury than was originally anticipated, and this notwithstanding that the Registered Debt increased by only £845,416 more than was expected; that £1,163,052 more capital was spent upon Productive Public Works; and that £582,557 more was lent to Native States (chiefly Mysore and Gwalior). Sufficient allowance was not originally made for the amount of Secretary of State's bills outstanding at the end of the year. The excess of these bills unpaid at the end of the year as compared with the beginning, was £1,375,706. Also, instead of the Guaranteed Railway Companies withdrawing £618,900 Railway Capital, they paid in £125,747.

ACCOUNTS OF 1877-78 COMPARED WITH THE ACCOUNTS OF 1876-77.

44. The net result of the Accounts of 1877-78 was worse than the net result of 1876-77 by £1,360,309; Famine costing some £3,400,000 more and the Army £847,649 more. On the other hand, the Railways, State and Guaranteed, returned £1,185,499 more net revenue, and most of the Heads of Revenue show improvement.

WAYS AND MEANS, 1877-78.

45. Deducting the nominal credits from the Funds (£281,687), the total Public Expenditure exceeded the Public Revenue by £8,615,826. To meet this a net sum of only £6,388,606 (including *Railway Capital Transactions* but deducting *Loans to Native States and Corporations*) was added to the Public Debt. The difference was supplied temporarily by the other items of the Debt Account, of which the chief was the £1,375,706 excess outstanding bills mentioned in paragraph 43. The Closing Balance of the year exceeded the Opening Balance by £110,294.

WAYS AND MEANS, 1876-77 AND 1877-78.

46. In the two years 1876-78 the Famine is estimated to have cost £9,950,000, and £8,600,336 was invested in Productive Public Works, making together £18,550,336. Nevertheless, only £9,695,201 (net) was added to the Public Debt, not so much, in fact, as the cost of the Famine. The Public Balances were reduced by £2,297,434; and, excluding Famine and Productive Public Works Capital Expenditure, the Accounts show a Surplus of £3,774,135. These three items aggregate £15,766,770, so that £2,783,566 were supplied from other sources, the principal of which was the Secretary of State's bills outstanding, which, at the end of the two years, exceeded by £1,739,500 the amount outstanding at the beginning of the period.

REGULAR ESTIMATES, 1878-79.

47. In the following Synopsis the present or Regular Estimates of 1878-79 are compared with the Original Estimates and with the Accounts of 1877-78 :— COMPARATIVE SYNOPSIS OF REGULAR ESTIMATES.

Synopsis.

	Accounts, 1877-78.	1878-79.		Regular Estimates of 1878-79, compared with			
		Original Estimates.	Regular Estimates.	Original Estimates, 1878-79.		Accounts, 1877-78.	
				Better.	Worse.	Better.	Worse.
	£	£	£	£	£	£	£
Revenue	58,969,301	63,250,000	64,680,000	1,430,000	...	5,710,699	...
Expenditure	62,512,388	61,094,000	63,380,000	...	2,286,000	...	867,612
Excess Revenue compared with Ordinary Expenditure	...	2,156,000	1,300,000	...	856,000	4,843,087	...
Excess Ordinary Expenditure	3,543,087	...	...	...	...	...	...
Capital Expenditure on Productive Public Works.	4,791,052	4,555,000	4,599,000	...	44,000	192,052	...
Net Excess Expenditure ...	8,334,139	2,399,000	3,299,000	...	900,000	5,035,139	...
Receipts other than Revenue.	72,851,859	59,850,000	76,560,000	16,710,000	...	3,708,141	...
Disbursements other than Expenditure.	64,407,426	58,951,000	74,635,959	...	15,684,959	...	10,228,533
Excess Receipts other than Revenue.	8,444,433	899,000	1,924,041	1,025,041	...	...	6,520,392
Public Balances Reduced...	...	1,500,000	1,374,959	125,041	...	...	...
Public Balances Increased...	110,294	...	...	...	...	...	1,485,253
Closing Balances	15,574,959	14,500,000	14,200,000	...	300,000	...	1,374,959

REVENUE.

48. The Revenue of the year is now expected to amount to £64,680,000, being £1,430,000 more than the Original Estimates, and the Expenditure to £63,380,000, being £2,286,000 more than the Original Estimates. Thus the net result upon the face of the Accounts is now an estimated Surplus of only £1,300,000, being £856,000 less than the Surplus (£2,156,000) anticipated a year ago. GENERAL RESULT.

49. The variations of the present Estimates from the Original Estimates are as follows :— VARIATIONS.

50. *I, Land Revenue.*—More £170,000, of which £25,900 is transferred from VI *Provincial Rates.* On the other hand £12,400, for Record Fees, has been transferred from this Head to XXIII *Miscellaneous.* Better progress in the recovery of arrears in MADRAS. The arrears collected this year may now be estimated at £800,000. LAND REVENUE.

51. *II, Tributes.*—Increase £4,000. Some tributes fell into arrears in 1877-78 and a portion of these arrears have been collected. TRIBUTES.

52. *III & 5, Forests.*—Revenue less £89,000. Expenditure less £6,000. Net worse £83,000 : a serious and unexpected fall of which £34,000 (attributed to drought) occurs in BOMBAY, £27,000 in the NORTH-WESTERN PROVINCES AND OUDH, £20,000 in BRITISH BURMAH and £8,000 in the PUNJAB, with some sets-off elsewhere. The Net Revenue is not expected to exceed £120,000, being less than it has been for many years. The assets and liabilities of the MADRAS Jungal Conservancy Fund have been transferred to these Heads, but they do not materially affect the general result. FORESTS.

EXCISE.

53. *IV & 5, Excise.*—Revenue less £158,000. Expenditure less £5,000. Net worse £153,000. Net Revenue £2,501,000. There are decreases of Revenue as follows: NORTH-WESTERN PROVINCES AND OUDH £90,000; PUNJAB £10,000; MADRAS £51,000; and BOMBAY £54,000; with increases of £30,000 in ASSAM; £10,000 in BENGAL; and £8,000 in the CENTRAL PROVINCES. The effect of the scarcity in UPPER INDIA upon this Revenue is marked, and the recovery in MADRAS and BOMBAY has not equalled expectation.

LICENSE TAX.

54. *V & 7, Assessed Taxes.*—Revenue more £104,000. Expenditure less £20,000 Net better £124,000: from this, however, must be deducted £38,000 now provided for Refunds, of which £30,000 in BOMBAY. Net Revenue, less Refunds, £797,000. Of this £27,700 (net) is owing to the transfer to this Head of the Pandhary Tax in the CENTRAL PROVINCES. The true net improvement is therefore £58,000.

55. The collections have exceeded the Estimates in every Province excepting MADRAS which has yielded only £75,100 (net), instead of £120,000, as estimated. Elsewhere the improvements are as follows:—BENGAL £113,000, NORTH-WESTERN PROVINCES £41,000, the PUNJAB £18,000, BOMBAY £33,000.

PROVINCIAL RATES.

56. *VI & 8, Provincial Rates.*—Revenue less £626,000. This decrease is, as has been generally explained, owing to the revenue locally estimated under this Head having been transferred as follows:—

		£
To	I.—*Land Revenue* (ASSAM Special Rate absorbed, and BOMBAY items)	25,900
	III.—*Forest* (MADRAS Jungal Conservancy: charges added per *contra*)	23,200
	IV.—*Excise* (Bhopal Fund)	1,100
	V.—*Assessed Taxes* (Pandhary)	27,800
	XII.—*Post Office*	400
	XIV.—*Minor Departments* (Inland Labor Fund, &c.) ...	16,900
	XV.—*Law and Justice*	9,000
	XVI.—*Police* (Pounds, &c.)	129,500
	XVIII.—*Education* (School Fees, not Cesses)	28,400
	XIX.—*Medical*	2,000
	XXI.—*Interest*	11,800
	XXII.—*Superannuations*	4,700
	XXIII.—*Miscellaneous*	153,800
	XXIV.—*Public Works Ordinary* (Ferries and Tolls) ...	290,100
	XXV.—*Irrigation* (Canals)	85,500
		810,100

IMPROVEMENT.

57. Thus, the Rates and Cesses proper have increased by £174,000, and this notwithstanding that the levy of the Famine Cess (calculated to produce £55,000 this year) in the NORTH-WESTERN PROVINCES has been suspended. The chief items of improvement are in MADRAS (Local Funds' Act) £96,000, (probably arrears) and BENGAL (District Roads' Act) about £70,000.

PROVINCIAL RATES ANALYSED.

58. Of the £2,680,000, to which the revenue under this Head is thus reduced, £245,000 belongs to the Village Service Funds in MADRAS and £230,000 to the Patwary Fund in the NORTH-WESTERN PROVINCES. These Funds are devoted to the support of the Village Revenue Collectors and other servants whose cost is shown *per contra* under 4 *Land Revenue*. There are similar officers throughout India; but the payments made to them and the revenue intercepted for the purpose are for the most part excluded from the Public Accounts. In BOMBAY, indeed, these items are included on both sides as Imperial items. In BENGAL, the charge falls mostly upon the Zemindars and their Assigns, and the revenue of the Permanent Settlement must be considered as *net* after deducting this large but necessary expense. In the PUNJAB and the CENTRAL PROVINCES the stipends of the village servants are deducted before the revenue is paid in, so that there too the land revenue is *net*. In BURMAH and ASSAM the charge is included in the percentage paid to the Native Collectors, and the revenue is shewn gross.

NOT ALL TAXATION.

59. In contemplating these Provincial Rates, then, it should be borne in mind that, of their whole amount, £475,000 is really of the same character as is, elsewhere, included in the gross land revenue payments, and does not imply

additional taxation. The taxation proper under this Head does not, according to the Regular Estimate, exceed £2,205,000; the chief items being—

	£	£
BENGAL—		
Public Works Cess (Act II of 1877)	338,000	
District Roads Cess (Act X of 1871)	340,000	
Zemindary Dâk Cess	26,000	
Wards' Rate	6,000	
		710,000
BOMBAY.—6¼ per Cent. Cess (Act III of 1869)		217,500
PUNJAB.—District Funds, including Famine Cess (£49,000 a year)—Acts XX of 1871 and (Famine Cess) V of 1878		239,000
MADRAS.—Local Fund Cess (Act IV of 1871)...		546,000
N. W. P. & OUDH.—Local Rates (Famine Cess not yet imposed, but estimated to yield £110,000 a year) (Acts XVII and XVIII of 1871, VII of 1877) (Acts III and IV of 1878 not yet introduced) ...		426,000
CENTRAL PROVINCES.— Ditto, (including Additional Rate (Act X of 1878) £12,860)		36,000
BURMAH.— Ditto (Government Order, January, 1875) ...		28,000

60. Of these, the only cesses recently imposed are the BENGAL Public Works Cess (1877) yielding £338,000, the PUNJAB Famine Cess (1877) yielding £49,000, and the CENTRAL PROVINCES Famine Cess (1878) yielding £12,800. Total £399,800. The Famine Cess in the NORTH-WESTERN PROVINCES and OUDH, (estimated yield £110,000), has not yet been imposed.

61. *VII & 9, Customs.*—Revenue less £40,000. Expenditure more £6,000. Altogether worse £46,000. Net Revenue £2,238,000. The Net Revenue in 1877-78 was £2,419,481, or more by £181,481: but Revenue estimated at £232,000 was sacrificed last year by the abolition of the Inland Sugar Duties and the partial reform of the Tarif. There has therefore, this year, been some considerable recovery, which would have been larger but for the commercial depression which India has shared with other countries. CUSTOMS.

62. *VIII & 10, Salt.*—Revenue more £87,000. Expenditure less £101,000. Total better £188,000. The payments in respect to salt to the Native States in Rajputana, including £95,500 to Jeypore and Jodhpore for Sambhar, amount, this year, to £164,600. It has been thought expedient to record these payments under 26 *Allowances and Assignments.* If these payments be taken into the Salt Account, the Regular Estimate still shows a small net improvement of £23,400. Net Revenue £6,481,000 or, deducting Allowances and Assignments, £6,316,400. SALT.

REFORM OF THE SALT DUTIES.

63. The reform of the Salt Duties has made great progress during the year. The object which the Government has had in view in its efforts to equalise these duties throughout India was thus stated in the Financial Statement for 1878-79:— REFORM OF SALT DUTIES. ITS OBJECT.

"That object is not to increase the burden of the salt taxes on the people of India or to derive therefrom a larger revenue, but to make as large a step as the finances will permit toward the equalisation of those duties, a condition of taxation desirable in itself and an essential preliminary to the abolition of that great opprobrium to British administration, the Inland Customs Line. The Government of India * * * confidently hopes that the time is not distant when this great reform, the object of which is to give the people of India 'the means of obtaining, with the least possible inconvenience, and at the cheapest rate consistent with financial necessities, a supply of salt only limited by the people's capacity for consumption, will be completely carried out.'"

64. This policy was initiated in 1869, when Lord Mayo first directed his attention to the reform of our salt administration. The measures that have been taken are so near completion that a statement of the progress effected may now properly be made. A review in greater detail of all that had been done up to the commencement of the present financial year was given by His Excellency the Viceroy in his speech in the Legislative Council on the 9th February 1878. INITIATED IN 1869, NOW APPROACHING COMPLETION.

65. The Inland Customs Line was first formed on the frontier of the North-Western Provinces in 1843. It was gradually extended until it stretched from beyond Attock in the extreme north-west, right across the Continent of India to near Cuttack. It was an almost impenetrable barrier, involving not only more or less annoyance and harassment to the population resident on each side of the Line, but serious and vexatious interference with all trade and traffic passing across. Its primary object was the levy of duty on salt; THE LINE.

Reform of the Salt Duties.

but a heavy export duty was, at the same time, imposed on the sugar produced in our own territories, hampering its progress to its natural markets in Rájputána, and Central and Western India.

NORTHERN INDIA UNFAIRLY WEIGHTED.

66. In Southern India, the population of which enjoyed natural advantages in the proximity of the sources of supply, there was a light duty on salt, and in the greater part of Northern India, already weighted by the greater remoteness of its sources of supply, there was a heavy duty. There was cheap salt in Southern, but very dear salt in Northern India.

SUPPLY DEFICIENT.

Not only was salt dear in Northern India, but it was deficient in quantity, and there was a liability, at any time, that it might become both dearer and more scarce, since the most important sources were isolated from the markets they supplied by long stretches of roadless semi-desert tracts, traversable only by camels or bullocks.

PREVENTIVE ESTABLISHMENT.

67. In 1869-70 the Inland Customs Line was 2,274 miles in length, and it was guarded by 223 officers and 11,708 men, at an annual cost of £162,000. A thousand miles of this line have already disappeared. The sugar duties were abolished last year; and our sugar, in greatly increased quantities, now passes free into Rájputána, Central India and Sindh.

INEQUALITY OF DUTIES

68. In 1868-69 the duty in the Madras and Bombay Presidencies was Rs. 1-8 per maund of 82 lbs.; in Bengal it was Rs. 3-4; in the rest of Upper India Rs. 3-0; while in Sindh it was only 8 annas. There were no tenable grounds for these extraordinary inequalities in the taxation imposed upon salt in different portions of the Empire.

RECENT MEASURES.

69. When last year's Budget was presented, the duty had already been raised on salt in the Madras and Bombay Presidencies to Rs. 2-8 per maund, while it had been reduced in Northern India to Rs. 2-12, and in Bengal to Rs. 3 per maund. It was then announced that the export duty on sugar would be abolished on the 1st of April, and that it was hoped that the arrangements with the Native States would soon be completed. Those arrangements had for their object, by means of amicable agreements with the Native Chiefs, the establishment of British control over all the principal local salt sources, similar to that which has been exercised for several years past with complete success at Sambhar.

AGREEMENTS WITH NATIVE STATES CONCLUDED.

70. During the past year, the treaties with the Native States have been brought to a satisfactory conclusion, and, on the 1st of October 1878, the Government entered on a lease of all the more important salt sources in Western Rájputána.

LINE TO BE NOW ABOLISHED.

71. The Government considers that the time has come for the abolition of the Customs Line, and from the 1st of April 1879 it will, with one exception, cease to exist. There will then only remain the Trans-Indus section of the line, costing £6,600 a year. This small section is maintained to prevent the nominally-taxed Kohat salt, sold to the border tribes, coming back into our own territories, and there can be no doubt that arrangements will be matured before long which will lead to its abolition. It is hardly possible to estimate too highly the importance of the great reform which has thus, after efforts extending through many years, been, at last, effected. It is not too much to say that the abolition of this Customs Line will remove one of the greatest existing reproaches against British administration in India.

FINAL REDUCTION OF DUTY.

72. The hope expressed a year ago by His Excellency in Council, that a further reduction in the duty in Northern India might become feasible hereafter, was speedily fulfilled. At the end of July last, it was resolved no longer to delay the final reduction of the duty to Rs. 2-8. It was reduced at the same time to Rs. 2-14 in Bengal. This resulted in an immediate and very extensive expansion of the trade.

EFFECT UPON PRICES.

73. The measures taken during the past year have not, yet, had time to produce their full effect; but, so far as it is possible to form a judgment, the results have been highly satisfactory. Comparing present prices with those which prevailed in 1868, before the first steps in the new policy were taken, we find the following facts. At the chief salt mart in Northern India, Agra, in January 1868, good average Sámbhar salt was selling wholesale at Rs. 5-8 per maund.

In 1869 the price was Rs. 6. In January 1879 similar salt was selling at only Rs. 3-8 per maund. Thus a reduction of nearly 40 per cent. in the price of the most important salt in Northern India has been secured at the cost of a reduction of 16¼ per cent. in the duty. The increased duty in Southern India has necessarily increased the price of salt, but by no means to so serious an extent as might have been anticipated. In 1868-69 the average retail price of salt, in nine of the principal marts of Madras and Bombay, was Rs. 2-4 per maund, while, at the present time, it is about Rs. 2-11.

Reform of the Salt Duties. IN NORTHERN AND SOUTHERN INDIA.

74. The net salt revenue of the Empire which, in 1868-69, stood at £5,176,000, stands, for the current year, at £6,316,000. This great increase was no part of the original programme; but an increase was always anticipated as the necessary result of a more scientific administration, and it has been obtained not only without any general addition to the taxation on salt, but with a positive reduction of the general average burden. The anticipation that, other reasons apart, it would be found financially more profitable to levy the salt duty at a moderate rate on a maximum consumption, rather than at a high rate on a restricted consumption, has been already verified, and the Governor General in Council confidently trusts that it will be more completely verified hereafter.

EFFECT UPON REVENUE.

75. It must not be forgotten that the result of the measures which have been already taken is this, that while the duty on salt and its cost to the consumer have been increased to 47,000,000 of people, the duty and the cost have been reduced to more than 130,000,000.

RELIEF TO MAJORITY OF CONSUMERS.

76. The means are not at present available of saying, with confidence, what effect has been produced upon the actual consumption of salt. The first effect of raising the duty in BOMBAY and MADRAS has been now, as on former occasions, to diminish sales, but, to a small degree only, during the current year. These two Presidencies cannot be taken separately, because MYSORE, the Nizam's territories, BERAR and the southern portion of the CENTRAL PROVINCES, are supplied from them; and, as the course of trade in grain and other articles which constitute the exchanges for salt, has varied, and as facilities of communication have been improved on this or that side, so the tracts mentioned have, at some times, drawn more largely on MADRAS, and, at other times, on BOMBAY. But, if the two be taken together, and free and nominally-taxed salt be excluded from the account, it will be found that the total amount of salt that paid duty in 1877-78 was, in round numbers, 10,675,000 maunds, while for the current year it is expected to be 10,350,000 maunds, exhibiting for this transition year the small decrease only of about 3 per cent. But in 1867-68, the total consumption was only 9,900,000 maunds, showing that there has been, notwithstanding the increase of duty, a great increase of consumption, and this increase is the more remarkable when regard is paid to the great losses of population and wealth during the last three years in Southern India from famine. The consumption of salt appears, indeed, to have been larger in the MADRAS and BOMBAY Presidencies during the present year than in any previous year excepting 1877-78.

CONSUMPTION IN MADRAS AND BOMBAY.

77. It is still more difficult to give a trustworthy estimate of the consumption in Northern India; for the area and population supplied by salt crossing the Customs Line has, from time to time, varied. It appears, however, from the returns of the Inland Customs Department that the supply for the whole of Northern India from 1864-65 to 1870-71 was, on an average, 11,600,000 maunds a year; from 1870-71 to 1877-78 the average annual supply was 13,200,000 maunds, or an increase of 14 per cent. This does not include any increase which may follow from the reduction of duty made during the current year, the full effect of which has not yet been developed. There has also been a steady increase in the quantity of salt consumed in Bengal. The quantity which has paid duty during the present year is larger than in any previous year. Taking India as a whole, we find the total apparent consumption to have been 22,750,000 maunds in 1867-68 and 24,200,000 for 1878-79.

CONSUMPTION IN UPPER INDIA AND BENGAL.

78. The Government of India does not doubt that, within the next year or two, it will be found that there has been a very large and real increase in con-

INCREASED CONSUMPTION EXPECTED.

Reform of the Salt Duties.

sumption, far exceeding that which can be legitimately ascribed to mere increase of population.

EFFECT OF MEASURES IN NATIVE STATES.

79. The new arrangements for the local control of the salt manufacture having been in force for a few months only, it is too soon to say much regarding the effect produced by them in the Native States; but, so far as it is now possible to judge, the change of system has involved much less difficulty and friction than might have been anticipated. This fortunate result is mainly due to the action taken by the Rulers of those States; they have given their co-operation and assistance in a manner which deserves the warm acknowledgments of the British Government.

NEW MEASURES IN RÁJPUTÁNA EXPLAINED.

80. The following statement, taken chiefly from official reports on the subject, will explain the nature of the new measures. The salt in the Native States of Rajputana is of two kinds: one of a superior quality, and worth carriage to a distance; the other, inferior earth-salt, used by the poorest classes locally, and not, hitherto, transported far as an article of trade. In taxing the superior salt at the places of production, it is necessary to prevent the development of a trade in the inferior salt which could not bear the imposition of a duty. The problem was, how to compass the desired objects without unduly interfering with the internal administration or revenues of the Chiefs of the Native States, or with the interests of their people.

LEASE OF SALT SOURCES.

81. Four tracts which yield superior salt have been taken on lease by the British Government. The arrangements settled by these leases follow precisely the precedent of the lease under which the Sambhar Lake has been managed for the last nine years without the slightest friction with the Native States, and with the most beneficial results on the price of salt. The rent of the five new salt sources leases amounts to £38,700 a year. At these places, the British Government will occupy the position, with reference to the manufacture, which has hitherto been held by the Chiefs from whom they have been leased. With some exceptions, an excise duty of Rs. 2-8 per maund has been imposed on all salt manufactured, this being the uniform rate of salt-duty which has now been fixed in all British territory surrounding these States. With railway communication making rapid progress across Central India and Rájputáná, the maintenance of different rates of salt-duty would have been absolutely incompatible with the abolition of the Customs Lines.

LOCAL MANUFACTURE ABOLISHED.

82. Under these arrangements, the manufacture of local salts at any sources besides those leased to the British Government, has ceased generally throughout the States with which the Agreements have been made. To this rule there are, however, some exceptions. Wherever local salt manufacture was found existing in a State, if it was judged that the manufacture might continue without risk of serious damage to the British revenue, the State was allowed the option of continuing it under certain restrictions, up to certain limits.

COMPENSATION TO SALT-MAKERS AND OTHERS.

83. Liberal compensation has been paid to manufacturers and others interested in the salt-works which have been suppressed. It amounts to £54,200. Annual sums, aggregating about £4,100, were paid to landholders, jagirdars, and others, whose interests will be affected by the closing of the local salt-works, and by the abolition of transit duties.

FREE SUPPLY.

84. For the supply of the people of the Jodhpore State, 225,000 maunds of superior salt will be passed yearly from the leased works in that State free of all British duty. For the supply of the people of Bikanir, Meywar, and Serohi, quantities aggregating 158,000 maunds will be passed annually from those works, subject to only half the British duty; while if these allotments prove insufficient for the supply of the people of the States (which possess no superior salt of their own), they will be open to reconsideration.

PAYMENTS TO NATIVE STATES.

85. To the Jodhpore State a yearly payment of £12,500 will be made as compensation for transit and export duties on salt, as well as for the loss of miscellaneous receipts connected with salt, and for the maintenance of preventive establishments to keep down illicit manufacture, &c. Similar payments, amounting to £5,280, will be made to the Bikanir, Meywar, and Serohi States. The annual sum of £31,250, to be paid to the Gwalior State, represents duty at Rs. 1-4 per maund on the consumption of British taxed salt in that State;

and the sum to be paid to Datia, £1,000, represents the duty at eight annas per maund on the consumption in that State. It was ascertained that these rates of duty have hitherto been levied by the Chiefs in these two States on imported superior salt.

Reform of the Salt Duties.

86. The British Government have further agreed to give to seven of the smaller States, quantities of superior salt aggregating 13,360 maunds, free of all charges, in addition to 21,000 maunds given under the Sambhar treaties to the Jeypore and Jodhpore Durbars. The remaining five States in Rájputáná,* the Lawa Chiefship, and the Baháwalpur State, will be supplied with salt on which the British duty has been levied.

OTHER CONCESSIONS.

* Ulwur. Dholpur. | Jeypore. | Kishengarh. Bhurtpore.

87. The annual payments by the British Government aggregate £84,000. It is calculated that, in each case, the payment will be about equivalent to the duty realised, and that it will liberally compensate the Chiefs for the salt-revenue and transit duties which they and their feudatories will forego.

YEARLY PAYMENTS

88. The Baháwalpur, Alwar, Dholpur, and Kishngarh Chiefs, and the Thákur of Lawa, have agreed to abolish all local transit duties within their territories. In Bhurtpore and Jeypore the transit duties on salt, sugar and saccharine produce will be abolished; and, in the remaining seven States, all salt upon which British duty has been levied, will pass free of any kind of duty.

ABOLITION OF SOME TRANSIT DUTIES.

89. The duties which, until last April, were levied on sugar and saccharine produce exported across the Inland Customs Line, averaged more than £150,000 annually, and fell mainly upon the people of the States in Rájputána and Central India. These duties have been abolished; and the people of the States will now also be relieved from the local salt-duties and from the transit duties abolished under the Agreements.

SUGAR DUTIES REMOVED.

90. When these negotiations were begun, there was some hope that arrangements might be concerted, whereby the funds realised from the taxation of salt in these States might be employed in redeeming all the transit, export, and import duties, so that free trade might be established throughout. But although some progress was made in this direction, and four of the minor States agreed to the plan, yet the obstacles to a general redemption of all local duties were soon found to be serious. The preliminary impediment lay in the reluctance expressed by a large majority of the Chiefs to accede to an arrangement whereby they would have exchanged revenues raised by themselves for assignments from the Government, and submitted to a perceptible disturbance of their revenue system. In the second place, it proved to be very doubtful whether the proceeds of the salt-duties in these States would suffice to redeem the local customs duties, upon any valuation which the Chiefs would willingly accept. And in the third place, it was necessary to remember that the transit duties are likely to diminish year by year. Whenever railways run through a State, the transit duties, which are universal and often onerous throughout the Native States, are, perforce, relinquished, to the great relief of the people. The political officers were therefore instructed to refrain from any pressure, in negotiation, for the general redemption of the transit duties, and to confine arrangements to points essentially connected with the main object—the removal of the Inland Customs Line.

GENERAL ABOLITION OF TRANSIT DUTIES GIVEN UP.

91. Although it is difficult to estimate with precision the actual amount of taxation which has been taken off in these States, yet, undoubtedly, an important diminution has been effected. The Imperial sugar-tax has gone; also all the transit duties—and these were not light—upon salt. In the four States under special agreement to forego all local duties, the relief has been very considerable. In the Bahawalpur State, for example, customs-duties exceeding £25,000 annually have been given up. In Alwar it is estimated that the duties foregone by the Maharao amounted to a taxation of £20,000 annually on the people of that State. In Bhurtpore the salt-revenue of the Maharaja was about £27,000. The customs revenue of the Dholpur State was more than £7,500. The sum of £38,700 to be paid annually to the Maharaja of Jodhpore for the lease of the four tracts within his territories, represents, approximately,

REDUCTION OF INDIGENOUS TAXATION IN RÁJPUTÁNA.

Reform of the Salt Revenue.

on a liberal estimate, the annual revenue which the State realised by the taxation of salt produced within those tracts.

NO DIRECT PROFIT FROM CONSUMPTION IN PRINCIPAL NATIVE STATES.

92. It is not expected that the British Government will make any direct profit from the duty realised on the salt consumed in these fourteen States by their people. The total estimated revenue to be derived by this Government from the tax on the consumption of these States amounts to £165,600. Against this sum must be put the payments and remissions to be made by the British Government, amounting altogether to £188,400. The £150,000, the average annual revenue derived from the sugar export duties which have been given up, and which fell almost entirely on the people of these Native States, has been left out of this account.

CHIEFS LIBERALLY TREATED, AND OTHERS.

93. It will be seen from the foregoing general description of the arrangements concluded, that the Chiefs have been treated with great liberality. They have been amply compensated for all possible loss of revenue; and there is every reason to believe that they are well satisfied with the terms they have obtained. Moreover, all persons whose proprietary or manufacturing interests are affected, have been fully indemnified, while many advantages have been given to the people which will go far to compensate the fresh salt taxation they will have to bear.

BENEFITS CONFERRED UPON THESE STATES AT COST OF BRITISH REVENUE.

94. Nor must it be forgotten that the British Government has already spent seven millions sterling, and will eventually have spent ten millions, on railways running through the Native States of Rájputána and Central India. The people of all these States benefit by the cheapened and facilitated transport of every article carried by these railways, and the great trunk lines with which they are connected, as well as by the cessation of transit duties, wherever the railways displace road traffic; their communications with the sea-board and with the great trading marts of India, which had hitherto been exceedingly bad and unsafe, have been made easy and secure, to the great advantage of their trade.

GENERAL FINANCIAL RESULTS.

95. The general financial result of the whole of the arrangements now nearly completed may be stated as follows: The Government expects to receive altogether on account of the consumption of salt in the Native States £265,600. It also expects an eventual saving in establishments, &c., in the Inland Customs Line of £95,000. The total gain is thus £360,600. On the other hand, the estimated expenditure on account of compensation, &c., paid to the Native States under the new agreements, and under the Sambhar Treaties of 1870, amounts to £258,900. To this sum has to be added £150,000 on account of sugar duties relinquished, making a total of £408,900.

BALANCE IN FAVOUR OF NATIVE STATES.

96. The balance in favour of the States affected by these measures is therefore about £143,000, and the balance against the British revenues is about £48,000 a year. This, it is confidently expected, will be recovered by the increased consumption that will follow the reduction of the cost of salt in British territory, and, in spite of the duty, in many parts of the Native States.

ABOLITION OF LINE.

97. Except by measures of the kind which have been described, the abolition of the Inland Customs Line would have been impossible.

OFFICERS TO WHOM CREDIT IS DUE.

98. The Governor General in Council hopes that the essential objects of the fiscal policy which the Government of India and that of Her Majesty have long had at heart, have now been, for the most part, secured, and that, in the attainment of those objects, the compensation of local interests has been equitably adjusted. For this result, great credit is due to the Political Officers concerned in the negotiations, and especially to Mr. A. C. Lyall and Sir Henry Daly, to whose experience and ability may be attributed the good-will and friendly accord with which these arrangements have been settled in Rajputana and Central India. Nor must reference be omitted to the services of Mr. A. O. Hume in connection with this policy. The agreements which have now been made are the logical complement of the preceding Agreements which were negotiated by Mr. Hume in 1870 with the States of Jodhpore and Jeypore, on behalf of the Government of the late Lord Mayo, for the lease and management of the Sambhar Lake. In a minute, dated the 9th July 1874, on the subject of the Sambhar negotiations, Sir John Strachey observed that the responsibility for them practically rested with Mr. Hume, and that

to him belongs the credit of their eminently satisfactory results. After the ratification of the treaties concluded by Mr. Hume, the system of management at the Sambhar Lake was initiated and organised by him in the face of considerable difficulties. That system has since worked admirably, and it has latterly been superintended and developed with much ability by Mr. G. H. M. Batten, who succeeded Mr. Hume as Commissioner of Customs. Reform of the Salt Revenue.

99. The pledges given by the Government last year in regard to the salt duties have now been fulfilled. The increase of duty in Madras and Bombay, combined with the reductions in the Bengal Presidency, was estimated to give a net temporary increase to the salt revenue of £300,000. Regarding this, Sir John Strachey said in his speech in the Legislative Council on the 27th December 1877:—"As the avowed policy of the Government is to equalise the salt duties by the reduction of these duties in the Bengal Presidency, this last-named addition of £300,000 will not constitute a permanent item of revenue. On the contrary, it is our intention, so soon as the improved position of the country will admit, to carry out the long-deferred equalisation of these duties, which will involve the sacrifice of the temporary increase of income which our present needs will not permit us to forego." The sacrifice of revenue involved by the measures of reduction taken in July last is estimated at £300,000, the same amount which had been gained by the measures of the previous December in MADRAS and BOMBAY. No Increase of Taxation as a whole.

100. The salt duty has thus been equalised throughout India at the rate of Rs. 2-8 per maund, with this exception; that in the Lower Provinces of BENGAL the rate remains for the present at Rs. 2-14. In BURMAH the duty is still only 3 annas a maund. Equalisation of duty accomplished.

101. *IX & 11, Opium.*—Revenue more £1,097,000. Expenditure less £487,000, Net Revenue £7,584,000, being £1,584,000 more than estimated. This Net Revenue has been only once exceeded (1871-72). Of the improvement, £1,034,000 has occurred in BENGAL and £550,000 in BOMBAY. Both the BENGAL and the MALWA crops failed seriously last year, but the MALWA tock seems to have been larger than was supposed. A saving in the payments for the BENGAL crop does not properly appertain to the year in which it happens, so that the finances of 1878-79 may be held to be unduly benefited under this Head to the extent of £487,000. Opium.

102. The average price obtained for BENGAL Provision Opium during the year was Rs. 1,228 a chest, being Rs. 66 more than was estimated. Average Price.

103. Only 43,140 chests of BENGAL Provision Opium were manufactured from the Crop of 1877-78 as follows:— Outturn, 1877-78.

BEHAR	18,140
BENARES	25,000
	43,140

This is the smallest outturn from the Patna Factory since 1860-61.

104. The Reserve Stock from the Crop of 1876-77 on the 31st December 1878 was as follows:— Reserve Stock.

PATNA	20,253
BENARES	28,229
	48,482

105. *X & 12, Stamps.*—Revenue more £94,000, Expenditure less £8,000, improvement altogether £102,000. Net Revenue £2,955,000; being the largest Net Revenue yet obtained. The improvement is in BENGAL £45,000, the NORTH-WESTERN PROVINCES £26,000, MADRAS £29,000 and BURMAH £13,000. Stamps.

106. *XI, Mint.*—Revenue less £8,000. Expenditure less £5,000. Net Revenue less £3,000. Net Revenue £67,000. Notwithstanding the small importation of silver, Rs. 5,51,20,000 has been coined to date, the Mints having begun the year with large balances. Mints.

107. *XXIII & 29, Miscellaneous.*—Revenue more £178,000. Expenditure more £25,000. Net Revenue more £143,000. Net Revenue £60,000. Revenue aggregating £153,800 transferred to this Head from *VI, Provincial Rates*, and £16,000 from *I, Land Revenue*. Some corresponding expenditure has also been transferred in like manner. Interest on Debt.

EXPENDITURE 1878-79.

108. *1 & XXI, Interest on Debt.*—Expenditure more £98,000. Revenue more £50,000. Net Expenditure more £48,000. Of the increase of Revenue, £12,000 is transferred from *VI, Provincial Rates*, and belongs to Local Funds. Thus the real increase of Net Expenditure is apparently £36,000. It is really much larger; for the estimate was made upon the expectation that the coming Loan would be raised at four per cent. and £200,000 discount was provided; the actual discount was only £39,294. The true corrected excess Net Expenditure for interest is accordingly £197,000. Net Expenditure £5,395,000, more by £183,000 than last year.

4½ PER CENT. LOAN 1878.

109. Under Notification No. 616, dated 27th May 1878, £2,500,000 was borrowed at 4½ per cent. for 15 years. This Loan was subscribed at an average of Rs. 98-6-10 for Rs. 100, and the discount, (£39,294), is recorded under this Head in the Regular Estimates.

4½ PER CENT. TRANSFER LOAN, 1879.

110. On the 12th August last, a TRANSFER LOAN was issued for Ten Crores of Rupees to enable the Government to discharge the Five-and-a-half per cent. Loan of 1859-60, which will mature on the 1st May 1879. The conditions of this Tranfer Loan were those of the Loan of the 27th May, namely, 4½ per Cent. for fifteen years, with some slight special advantages. As an alternative, a form of security was proposed which was designed to yield about 4 per cent. by the Sterling Standard: it was not open to the Government of India to adopt the simpler plan of paying an equivalent amount of sterling interest in London: it was supposed, however, that some of the holders of the Five and-a-half per Cent. Loan would prefer to Rs. 45 a year, a varying sum in Rupees which would always closely represent £3-10 a year, that is to say that they would be willing to contract for the remittance of their interest home, at a permanent exchange of 1*s.* 6⅔*d.* and prefer 4 Per Cent. with the exchange so far secured, to 4½ Per Cent. without any protection against the fluctuations of the exchange. But this expectation was not fulfilled, notes for only £25,000 having been issued in the Seven Shillings Per Cent. form.

SEVEN SHILLINGS PER CENT. FORM.

PROGRESS OF THE OPERATION.

111. The total amount of the Five and-a-half Per Cent. Loan outstanding when the operation began was £9,845,170. Circumstances have not been favourable for the operation; but, nevertheless, substantially, the transfer has been effected, enough of the holders of the Five and-a-half per Cent. Loan having transferred their holdings to the Transfer Loan to enable the Government, with the assistance of the cash subscriptions to the Transfer Loan (amounting to £1,393,457), to issue formal notice that the Five and-a-half Per Cent. Loan will be paid off at maturity. The reduction of interest thus effected will cause a considerable yearly saving; but the payment this year, in anticipation of due date, of the last half-year's interest on the Five and-a-half per Cent. Loan has added to the expenditure this year.

ITS EFFECT.

REFUNDS.

112. *3, Refunds.*—The increase of £33,000 is entirely for the License Tax Refunds, (£38,000) of which £30,000 are estimated at BOMBAY.

POST OFFICE.

113. *14 & XII, Post Office.*—Expenditure more £67,000. Revenue more £38,000. Net worse £29,000. Net Expenditure £99,000. The excess expenditure is owing to the transfer to this Head, of Provincial and Local Expenditure from *17, Minor Departments.* The Imperial Account shows an improvement. It is to be remembered that there are Cesses included under *VI, Provincial Rates* levied to cover the Local Expenditure now incorporated. These Cesses aggregated £35,400 this year.

TELEGRAPHS.

114. *15 & XIII, Telegraphs.*—Expenditure less £43,000. Revenue more £42,000. Net better £85,000. Net Expenditure £95,000, the lowest net expenditure yet recorded. The improvement is chiefly in State messages, and is partly attributed to the military operations beyond the Frontier.

PROGRESS OF TELEGRAPH REVENUE.

115. The Director General remarks that it is worthy of note that notwithstanding the loss upon working the CEYLON Line (from which loss the Government of India is seeking relief), the net charge of the Indian Telegraph Department on the Imperial Revenue is now solely due to Capital Expenditure.

ADMINISTRATION.

116. *16, Administration.*—Increase £21,000 spread over various Provinces.

MINOR DEPARTMENTS.

117. *17 & XIV, Minor Departments.*—Expenditure less £187,000. Revenue more (for Chinchona) £40,000. Net Expenditure £297,000. Local Funds Expenditure estimated under this Head now transferred to others.

118. *18 & XV, Law and Justice.*—Expenditure more £101,000. Revenue more £51,000. Net Expenditure more £50,000. High prices of food and consequent increase in cost of maintaining prisoners. LAW AND JUSTICE.

119. *19 & XVI, Police.*—Expenditure more £57,000. Revenue more £144,000. Net Expenditure less £87,000. Net Expenditure £2,212,000. Local Funds (chiefly Cattle Pounds) yielding £129,000 of Revenue with corresponding expenditure, transferred from *VI, Provincial Rates* and *17 Minor Departments.* POLICE.

120. *20 & XVII, Marine.*—Expenditure more £23,000. Revenue more £32,000. Net Expenditure less £9,000. Net Expenditure £364,000. No remarks. MARINE.

121. *21 & XVIII, Education.*—Expenditure less £29,000. Revenue more £34,000 (£28,000 transferred from *VI, Provincial Rates*). Net Expenditure less £63,000. Net Expenditure £841,000. Saving in MADRAS. EDUCATION.

122. *22, Ecclesiastical.*—Saving £6,000. Accidental. ECCLESIASTICAL.

123. *23 & XIX, Medical.*—Expenditure more £16,000. Revenue more £20,000. Net Expenditure less £4,000. Net Expenditure £610,000. No remarks. MEDICAL.

124. *24 & XX, Stationery and Printing.*—Excess Expenditure £79,000. Excess Revenue £28,000. Net Excess Expenditure £51,000. Net Expenditure £461,000. Growth of expenditure general. STATIONERY AND PRINTING.

125. *25, Political.*—More £68,000. Arrears of subsidy paid to His Highness the Khan of Khelat. POLITICAL.

126. *26, Allowances and Assignments.*—Excess £178,000, of which £164,600 is for the salt payments for Sambhar, and under the new engagements with Native States in Rajputána. ALLOWANCES.

127. *27, Civil Furlough Allowances.*—Less £2,000: accidental. FURLOUGH ALLOWANCES.

128. *28 & XXII, Superannuations.*—Expenditure more £139,000. Revenue more £80,000, explained mainly by the authorised retirement of many of the Subscribers to the Bombay Medical Retiring Fund, who will receive back their subscriptions amounting with interest to £68,739. The balance at credit of the Fund did not suffice to meet the claim of these Retiring Members. Apart from this, however, the expenditure under this Head, already large, is generally increasing. Net excess Expenditure £59,000. Net Expenditure £1,303,000. PENSIONS.

129. *30, Famine Relief.*—Excess Expenditure £55,000. A grant of £500,000 was made all for expenditure in MADRAS. In that Presidency the actual expenditure is only £450,000, the Provincial Government having contracted to close the Famine Account for this sum. But £100,000 has been spent in the NORTH-WESTERN PROVINCES AND OUDH, of which £37,500 was paid from Provincial Resources, £4,000 in BOMBAY, and £1,000 in RAJPUTÁNA. FAMINE RELIEF.

130. In the 13th paragraph of the Resolution prefixed to the Financial Statement for 1878-79, the ultimate net cost of the Famine of 1876-78 in SOUTH INDIA was estimated at £9,750,000; but it was explained in the Statement itself that perfect accuracy was unattainable. The difficulty of making any accurate estimate has now been increased by the complication of scarcity supervening in UPPER INDIA before the cessation of Famine Expenditure in the South. ESTIMATED COST LAST YEAR.

131. The arrears of Land Revenue collected in 1878-79 are expected to exceed the Regular Estimate by £170,000; and it is estimated that, in 1879-80, further arrears amounting to £200,000, lying over from the Famine in SOUTHERN INDIA will be collected. Perhaps the net direct cost of the Famine may now be estimated at £9,400,000; namely, £1,300,000 in BOMBAY and £8,100,000 in MADRAS. But the loan to MYSORE has now been increased to £800,000, making with £500,000, lent to His Highness the Maharaja Sindhia, £1,300,000 in all lent to Native States. The cost of the Dhond and Munmar Railway, which was undertaken solely on account of the Famine, is now estimated at £1,350,000; it is impossible at present to say to what extent this capital expenditure will be reproductive; it is as yet yielding nothing. There were other items of expenditure of a like kind which cannot be so readily identified. PRESENT ESTIMATE, £9,400,000.

132. Altogether the disbursements of the Government of India, together with the loss of Revenue due to the Famine in SOUTH INDIA, will probably fall little short of £13,000,000. The loss to the country must have been much more than even this formidable sum. GROSS OUTLAY £13,000,000.

133. *31 & XXIV, Public Works Ordinary.*—Expenditure less £84,000. Revenue more £328,000. £296,000 transferred with corresponding expenditure from *VI, Provincial Rates* (chiefly ferries and tolls). Net Expenditure less £412,000. The transferred Local Revenue greatly exceeds the transferred Local Expenditure. PUBLIC WORKS ORDINARY.

134. *32 & XXV, Irrigation and Navigation.*—Revenue more £108,000. Expenditure less £105,000. Net Expenditure less £205,000. £85,500 Revenue transferred from *VI, Provincial* IRRIGATION AND NAVIGATION.

Rates. Owing to the changes which this Head has undergone, it is not possible to explain the remaining difference from estimate satisfactorily.

135. The portion of these Heads which appertain to *Productive Public Works* is separated off below the first total in Abstract Statement No. II and shows Revenue more £29,000. Expenditure more £13,000. Net Revenue more £16,000. Net Revenue £195,000.

GUARANTEED RAILWAYS.

136. *33 & XXVI, Guaranteed Railways.*—The details of these Railways will be found in Appendix B (Table No. V); and a comparison between the original and the present estimates of the finances of these Railways for the current year can be most conveniently made by that Table. It was originally estimated that these Railways would impose upon the Revenue a net charge of £906,450. The charge is now expected to amount to £1,490,400, or £583,950 more. Of this sum £92,500 is due to a falling off in the Net Traffic Earnings, chiefly by reason of large expenditure for the restoration of works injured by floods; £164,500 to an increased charge for interest, which is entirely caused by the fall in the Exchange, for the actual sterling payment is £10,000 less : the share of the increased loss by exchange which appertains to these transactions is in fact £170,400. £294,000 is for increased Surplus Payments to the Companies, of which half is due to the earnings during the last half-year of 1877-78 having been larger than was expected, and half to an error in the Original Estimate; and £42,450 is owing to excess loss upon the Capital Transactions.

FALLING OFF.

137. Thus these Railways are now expected to yield £1,884,256 less than in 1877-78, and a smaller net revenue than in any earlier year since 1873-74. The gross earnings will, indeed, be far larger than in any of those earlier years; but the working expenses are, owing to costly restorations, rather high. A main cause of the unfavourable comparison of the present year with recent years other than 1877-78 (the circumstances of which year were altogether exceptional) is the progressive fall in the exchange. The growth of the Net Traffic Earnings has been considerable; but it has not kept pace with the increased charge for interest and, above all, with the increased cost of the interest in silver. The last cause unfavourable to the year's finances is the exceptional amount to be paid for Surplus Profits which were largely earned last year.

STATE RAILWAYS.

138. *34 & XXVII, State Railways.*—Expenditure more £328,000. Revenue less £7,000. Net Expenditure more £321,000. Net Expenditure £27,000. The portion of the capital cost of the *Mathura-Hatras* and *Ghazipore-Dildarnagar* Local Lines subscribed to date from Provincial and Local Funds by the Government of the North-Western Provinces is now shown here as expenditure besides the expenditure upon Surveys and upon the Indian Salt Lines. The portion of the State Railway Revenue and Expenditure which appertains to Railways treated as Productive Public Works in the Accounts will be found below in the first total Abstract Statement No. II, and shows decrease of Revenue £7,000; increase of expenditure £72,000; more Net Expenditure 79,000 and a Net Revenue of £179,000. The traffic upon these Lines does not grow as quickly as might be wished.

MADRAS CANAL COMPANY.

139. *35 & XXVIII, Madras Irrigation and Canal Company.*—For the first time in its history the works of the Company are expected to yield some Revenue in excess of the working expenses; the net expenditure shews an improvement of £16,000. But this is owing to the collection of arrears of Revenue coupled with the refusal of the Government to bear any longer the excess current working expenses of the works of this Company. The true effects during recent years upon the Indian Finances of the guarantee of interest upon the Capital of this Company is shown in Appendix B, Table VI.

PROVINCIAL SURPLUS AND DEFICIT.

140. *36 & XXIX, Provincial and Local Surplus and Deficit.*—Surplus more £279,000. Deficit less £235,000. Net result better £514,000. It was expected that the Provincial Governments would spend £268,000 more than their accruing Revenues. They are now estimated to spend £246,000 less than their accruing Revenues. Some part of this improvement of the Provincial resources is explained by the concessions to BURMAH and ASSAM; but the bulk of it is due to improvement in the Provincial and Local Revenues and to reduction of the Provincial Expenditure. The closing balances of the Provincial and Local Treasuries at the end of each year will be found in Abstract Statement No. IX.

THE ARMY.

141. *37 & XXX, The Army.*—Expenditure more £1,210,000. Revenue more £30,000. Net Expenditure more £1,180,000. Net Expenditure £16,085,000.

COST OF THE WAR.

142. It is impossible at present to estimate the cost of the Military Operations now in progress beyond the North-Western Frontier of India; but it is believed that the excess cost of the Army attributable to that cause recorded in the Accounts of 1878-79, will not exceed £670,000. The remainder of the excess here is due to higher prices in India (£350,000) and to increased expenditure at the *Home Treasury* (£166,900 net).

143. *38 & XXXI, Loss and Gain by Exchange.*—Loss more £400,000. Gain less (smaller Net Railway Traffic Earnings) £74,000. Net Loss more £474,000, notwithstanding that £1,320,000 less than Estimate has been remitted to the Home Treasury. Instead of £17,000,000 only £15,680,000 are now expected to be so remitted. EXCHANGE.

144. The estimated rate of Exchange of the year was 1*s.* 8·4*d.*, which was, at the time, considered so low that overtures (which could not, of course, be entertained) were made to the Government for a contract for the whole remittance at a higher rate. The actual rate has been 1*s.* 7¾*d.*, or nearly three farthings worse. FURTHER FALL OF EXCHANGE.

145. The gold prices of silver have fluctuated much more than last year, the highest price being 54¼*d.* on the 2nd April, the lowest 48½*d.* on the 21st December. The phenomena in India have all tended to a weaker exchange. The net amount borrowed by the Government has been less than last year by £3,640,606. The Excess Exports of commodities (other than gold and silver) in the first ten months of the year is only £15,434,055, being £2,318,813 less than last year, and the Net Silver imported has declined from £13,117,467 to £2,187,577, or by £10,929,890. GOLD PRICE OF SILVER. UNFAVOURABLE CIRCUMSTANCES.

146. *39, Productive Public Works.* The Capital Expenditure on *Productive Public Works* is now estimated at £4,599,000, being an excess over estimate of £44,000. This excess is due to the inclusion by the orders of the Secretary of State under this Head of the whole expenditure upon the MADRAS HARBOUR WORKS to the end of 1878-79, estimated at £244,000. PRODUCTIVE PUBLIC WORKS CAPITAL EXPENDITURE.

147. The arrangement sanctioned by the Secretary of State in respect to these Works is that the whole expenditure upon them, up to a maximum of £628,000, shall be entered under this Head in the Accounts, and that Port-dues shall, when the Harbour is completed, be levied at such rates as will yield to the Provincial Government a net income amounting to 4 per cent. interest on the capital cost up to this maximum of £628,000. The Government of India has undertaken, as its share of the burden, to advance this sum without interest until the Harbour is completed and the Port dues are levied. The Provincial Government will defray from Provincial Resources any cost of the Harbour in excess of the sanctioned sum of £628,000, and any such excess will be entered in the accounts as Ordinary Expenditure and not under the Head 39, *Productive Public Works.* The Provincial Government will also make good to the Imperial Treasury from Provincial Resources 4½ per cent. interest upon the whole amount advanced from the Imperial Treasury. MADRAS HARBOUR WORKS.

148. The details which make up the rest of the estimated capital outlay of £4,599,000 will be found in Tables VII and VIII, Appendix B. The expenditure upon the Punjab Northern and Indus Valley State Railways and upon the re-alignment of the Western Jumna Canal is estimated at £1,277,000. For reasons repeatedly given, this expenditure cannot be expected, within any time which can be foreseen, to produce a profit equal to the interest upon it. DETAILS OF CAPITAL EXPENDITURE ON PRODUCTIVE PUBLIC WORKS.

149. The Productive Public Works Revenue and Expenditure Account shows the following results: Expenditure more £432,700; Revenue less £47,000. Total more £479,700, which is due, partly to the interest being reckoned at 4½ instead of 4 per cent. (a rate which is no longer sufficient), but mainly to the loss upon the Railways. The Accounts show Revenue £6,569,000; Expenditure £8,251,000; to which if the Gain by Exchange, £374,000, and the Loss by Exchange, £1,015,720, be added, the result is— PRODUCTIVE PUBLIC WORKS REVENUE AND EXPENDITURE.

	£
Revenue	6,943,000
Expenditure	9,266,700
Deficit	2,313,700

against which is to be set the excess Land Revenue due to the Productive Works of Irrigation in MADRAS and the interest on the Productive Public Works Capital Expenditure, which is not yet producing profit. It will be remembered that the Guaranteed Railways are expected to yield net £1,884,256 less this year than last.

150. The capital upon which interest at 4½ per cent. per annum is reckoned in this Account is as follows: Total to the end of 1877-78 £29,094,020, in 1878-79 £4,599,000 and in 1879-80 £3,500,000.

WAYS AND MEANS 1878-79.

151. Including the Capital Expenditure upon Productive Public Works, and excluding the book-credits from the Military Funds, the Public Expenditure in 1878-79 is now expected to exceed the Public Revenue by £3,656,000. The net Loans to Native States (chiefly Mysore and Gwalior) and Corporations, chiefly at BOMBAY (Water Works and Docks) amount to £1,040,000. The Railway Companies are expected to withdraw Capital amounting to £710,000. The other items of the Debt Account are expected to result in the net disbursement of £460,959. Thus the total Net Disbursements of the year in excess of the Revenue are expected to amount to £5,103,959. Of this sum £1,374,959 is provided by the reduction of the Public Balances from £15,574,959 to £14,200,000, and Public Debt amounting to £4,498,000 has been incurred for the remainder.

LOAN OPERATIONS, 1878-79.

152. This sum of £4,498,000 borrowed is thus made up:—

	£
Borrowed under the Notification No. 616, dated 27th May 1878	2,500,000
Net borrowed in London	622,100
Net borrowed in India (Cash subscriptions to Transfer Loan 1879 (£1,393,457) less some miscellaneous repayments) ...	1,375,900
	4,498,000

CASH SUBSCRIPTIONS TO TRANSFER LOAN.

153. It must be admitted that the assistance of the cash subscriptions to the Transfer Loan 1879 has proved convenient, and that it would have been difficult to have carried on the Public Service without that aid. The Government was compelled further to obtain a temporary loan £400,000 during the year from of the Bank of Bengal; but this has long since been repaid.

REMITTANCES.

154. Of the £15,680,000 remitted to the Home Treasury £14,164,000 was supplied in the usual way. For the balance of £1,516,000, bills were bought, in October and November, at a usance of six months, in Calcutta, at rates which compared favourably with the rates which could, at that time, be obtained for the Secretary of State's bills in London. This phenomenon was due to money being, at the moment, exceptionally plentiful in Calcutta and exceptionally scarce in London—a coincidence which seldom happens. It is very unlikely that the Government will often depart from the established method of supplying the Home Treasury by selling bills upon India in London.

PURCHASE OF BILLS.

NET DEBT OF THE YEAR.

155. Deducting the Loans to Native States, &c., and the Railway Capital repaid, the net addition to the Public Debt during the year is only £2,748,000—much less than the capital expenditureon Productive Public Works (£4,599,000).

COMPARISON OF REGULAR WITH BUDGET ESTIMATES.

156. Compared with the Original Estimates, the whole Deficit of Revenue deducting the book-credits from the Funds is £976,000 more; £440,000 more has been lent to Native States (chiefly Mysore), and £290,000 less was withdrawn by Guaranteed Railway Companies; the Balances have supplied £125,041 less than was expected, and the net result of the other Debt items is £929,959 worse. The increase to the Public Debt is £1,998,000 more than was estimated.

TRUE SURPLUS BY ORIGINAL ESTIMATES, 1878-79.

157. At the close of the last Financial Statement, it was explained that, while the Surplus shown upon the face of the Estimates for 1878-79 was £2,156,000, the true Surplus, after deducting the book-credits from the Military Funds and the estimated arrears of Land Revenue in excess of the estimated cost of the Famine during the year, was only £1,759,000. In this calculation, it was overlooked that provision was then made for remittances to the Home Treasury in excess of the net current requirements of the year, the entry under Loss by Exchange (£3,000,000) exceeding by £257,000, the amount which would have sufficed for those net current requirements: and that £200,000 had been provided for discount on the then forthcoming Loan: such discount is not a proper charge of the year in which it occurs. Thus, the true estimated Surplus of 1878-79 was £2,216,000.

158. The Surplus which appears upon the face of the Regular Estimates is £1,300,000, from which £357,000 must be deducted for the book-credits from the Military Funds; on the other hand £141,575 must be added because the provision for Loss by Exchange exceeds by this amount the sum which would be necessary if only the net current requirements of the Home Treasury for the year were remitted. Considering the extent to which the expenditure of the year has been increased by the high prices of food, it is not perhaps necessary to set off anything for arrears of Land Revenue considerable though they be, (about £800,000) in excess of the charge for Famine Relief (£555,000). The Discount charge is £39,000, and the portion of the last half-year's interest upon the Five and-a-half per Cent. Loan in anticipation of due date may be estimated at £185,000. TRUE SURPLUS BY PRESENT ESTIMATES.

There remains, therefore, a true Surplus of £1,309,000 to compare with the estimated Surplus of £2,216,000, shewing a deficiency of £907,000.

159. Considering that this Surplus exists after paying the whole charges of the War, amounting to £670,000; after allowing for a charge for Loss by Exchange higher by £497,313 than the sum taken in the Estimates of the year; and notwithstanding the other adverse influences that have been stated, the result, although less favourable than was anticipated at the beginning of the year, must be considered satisfactory. Although, under the two Heads War and Loss by Exchange alone, both of them virtually beyond control, the Government has spent £1,258,000 more than was expected, there is still a Surplus of £1,309,000. In the Financial Statement of last year it was said that the Government hoped to provide in 1878-79 from the normal resources of the year a sum of £500,000 for the relief of famine, and that a Surplus of at least £1,000,000 would be available from the Revenues of the year for the purposes of Famine Insurance. The total estimated Surplus of the year was, as has been explained, largely increased by special causes. The sum of £555,000 has been spent on Famine Relief, and a surplus of £1,309,000 for Famine Insurance has been provided; but it must not be forgotten that these results would evidently not have been attained if the Government had been obliged to trust only to the normal revenues of the year. RESULT CONSIDERED SATISFACTORY.

160. It remains to remark that it is a mistake to suppose that £1,500,000 of new taxes was imposed in order to secure the surplus of £1,500,000 held necessary as a provision against Famine. The real net taxation imposed last year and in 1877 was only as follows:— AMOUNT OF NEW TAXES.

	1878-79.	1879-80.
Additional Cesses as follows—	£	£
BENGAL (PUBLIC WORKS CESS)	388,000	332,700
ADDITIONAL (FAMINE) CESS IN PUNJAB	48,900	49,000
NORTH-WESTERN PROVINCES AND OUDH	*Nil*	82,500
CENTRAL PROVINCES	12,800	12,800
TOTAL CESSES ...	399,700	477,000
ASSESSED TAXES, less Pandhary (which is old) (Gross Revenue less Refunds)	803,700	832,400
SALT, say, ...	150,000	*Nil*
Total ...	1,203,400	1,309,400
Deduct INLAND SUGAR DUTIES and CUSTOMS DUTIES remitted	232,000	232,000
NET ADDITIONAL TAXATION	971,400	1,077,400

161. There will remain still to levy hereafter £27,500 of the Famine Cess in the NORTH-WESTERN PROVINCES AND OUDH. Thus the total eventual new taxation may be estimated at £1,104,900. EVENTUAL AMOUNT.

BUDGET ESTIMATES, 1879-80.

162. In the following Synopsis the First Estimates for 1879-80 are compared with the Regular Estimates for 1878-79 and with the Accounts for 1877-78.

Synopsis.

	Accounts, 1877-78.	1878-79. Regular Estimates.	1879-80. First Estimates.	First Estimates of 1879-80, compared with Regular Estimates, 1878-79. Better.	Worse.	Accounts, 1877-78. Better.	Worse.
	£	£	£	£	£	£	£
Revenue	58,969,301	64,680,000	64,562,000	...	118,000	5,592,699	...
Expenditure	62,512,388	63,380,000	65,957,000	...	2,577,000	...	3,444,612
Excess Revenue ...	...	1,300,000	...	...	...	...	...
Excess Expenditure ...	3,543,087	...	1,395,000	...	2,695,000	2,148,087	...
Capital Expenditure on Productive Public Works.	4,791,052	4,599,000	3,500,000	1,099,000	...	1,291,052	...
Net Excess Expenditure ...	8,334,139	3,299,000	4,895,000	...	1,596,000	3,439,139	...
Receipts other than Revenue.	72,851,859	76,560,000	67,335,500	...	9,224,500	...	5,516,359
Disbursements other than Expenditure.	64,407,426	74,635,959	63,140,500	11,495,459	...	1,266,926	...
Excess Receipts other than Revenue.	8,444,433	1,924,041	4,195,000	2,270,959	...	...	4,249,433
Public Balances Reduced ...	...	1,374,959	700,000	674,959	...	...	810,294
Public Balances Increased...	110,294	...	...	...	...	...	...
Closing Balances ...	15,574,959	14,200,000	13,500,000	...	700,000	...	2,074,959

163. The explanation of the variations between the First Estimates 1879-80 and the Regular Estimates 1878-79 are as follows:—

REVENUES.

LAND REVENUE.

164. *I, Land Revenue.*—Less £296,000 in MADRAS and the NORTH-WESTERN PROVINCES. Less arrears to be collected next year.

TRIBUTES.

165. *II, Tributes.*—Less £6,000. This year's revenue contained some arrears.

FORESTS.

166. *III & 5, Forests.*—Revenue more £79,000. Expenditure more £37,000. Net better £42,000. Some little recovery from the depression this year.

EXCISE.

167. *IV & 5, Excise.*—Revenue more £150,000. Expenditure more £ 27,000. Net better £123,000. Net Revenue £2,624,000. The following improvements are expected: BENGAL £15,000; NORTH-WESTERN PROVINCES £25,000; PUNJAB £4,000; MADRAS £70,000; BOMBAY £30,000; CENTRAL PROVINCES £11,000. £100,000 was lost in the NORTH-WESTERN PROVINCES d the PUNJAB this year, and £29,000 would be a moderate recovery. The £100,000 improvement expected in MADRAS and BOMBAY would only replace those Provinces in their normal condition as to this revenue. The excess expenditure is for compensation to the Municipal Corporation of Bombay and other persons in connection with the reform of the Excise Revenue there.

ASSESSED TAXES.

168. *V & 7, Assessed Taxes.*—Revenue more £27,000. Expenditure less £5,000. Net better £32,000 besides £10,000 less Refunds. The chief improvement is in BENGAL, where some arrears are expected to remain from this year.

PROVINCIAL RATES.

169. *VI & 8, Provincial Rates.*—Revenue more £60,000. Expenditure more £10,000. Net more £50,000. The Famine Cess (estimated to yield £110,000) was not levied this year in the NORTH-WESTERN PROVINCES AND OUDH. Provision is made for the levy of £82,500 or three-fourths of this Cess next year. The Regular Estimates include arrears in MADRAS.

CUSTOMS.

170. *VII & 9, Customs.*—Revenue less £192,000. Expenditure £1,000 more. Net worse £193,000. The exemption from import duty of all cotton goods which contain no yarn of a higher count than 30*s.*, is estimated to entail a sacrifice of £200,000, of which £150,000 will fall upon 1879-80. The Revision of the Tariff Valuations involves a net loss of £42,000.

EXEMPTION FROM IMPORT DUTY OF ALL COTTON GOODS CONTAINING NO YARN OF A HIGHER NUMBER THAN 30s.

171. In the Financial Statement for last year, the Government of India announced its intention of undertaking, conformably to the desire of Her Majesty's Secretary of State, a gradual reform of the Customs Tariff. The principles on which this reform could be carried out were distinctly enunciated with regard both to the Tariff generally, and to the question in particular of the abolition of the duties on the importation of cotton goods and yarns into India. REFORM OF CUSTOMS TARIFF.

172. As a measure of general relief, the duties were removed on Railway Materials, and on a very large number of articles, comprised under 26 major heads of the Tariff, which yielded insignificant contributions to the Customs Revenue. ABOLITION OF DUTIES ON MINOR ARTICLES;

173. Respecting the Cotton Duties, the first step taken was to abolish the duty on Foreign Raw Cotton imported into India. This duty was imposed in 1875, with the view of placing Indian and English manufacturers on the same footing in regard to the finer classes of goods; but it was held by Her Majesty's Government to be objectionable in principle, and it proved, as was foreseen at the time, almost entirely unproductive. ON LONG-STAPLED COTTON RAW;

174. In further conformity with the views of the House of Commons, and the instructions of Her Majesty's Secretary of State, the Government of India determined to commence with the removal from the Tariff of the coarser qualities of cotton goods, which are subject to competition from the Indian mills and looms, and upon which the present duties are consequently in fact, as well as in principle, protective. The protection actually afforded was seen to be both indirect and direct. It was indirect through displacement of finer imported goods by the coarser and cheaper locally-made articles; it was direct, by the freedom of the latter from the taxation borne by imported goods of a similar class. With indirect protection, it was then felt to be impossible to deal. AND ON COARSER COTTON GOODS.

175. The real test of direct protection or the reverse was decided to be "the quality or fineness of the yarn of which the goods consist." Yarn designated 30s being known to be the very finest ordinarily made in India, or used for making cloth in the Indian mills, that count was adopted as the limit for exemption from duty with the view of removing direct protection. As, however, the count of yarn in the composition of cloths is never declared by importers at the Custom House or elsewhere, and as the extent to which a simple limit of 30s might admit shirtings, long cloths and other textures forming the bulk of the grey goods imported, was unknown, the necessary avoidance of financial risks required, as a further condition, that the goods freed from duty should be of certain specified and well-known descriptions, with which the successful competition of Indian manufacturers could be safely asserted. The limit of exemption for grey yarns was fixed at 32s for mule twist, and 20s for water twist. ALL IMPORTED GOODS CONTAINING YARNS NOT ABOVE 30s INJURED.

176. To this measure, which took effect on the 18th of March 1878, the Government of India was not surprised to learn that strong objections had been raised. It only purported to be a safe commencement in a desired direction; and its scope was unavoidably limited, not only by financial considerations, but by the absence of comprehensive designations for the goods entitled to relief. RELIEF NOT ENOUGH.

177. With the view of ascertaining the exact nature and bearing of the objections raised from without, and the feasibility of making a further advance on the line of policy definitively adopted, the Government of India, early in February last, nominated the Honorable T. C. Hope and Mr. J. D. Maclean, Collector of Customs at Calcutta, as a Commission to inquire into the matter, consulting freely the members of the mercantile community. The instructions issued to the Commission, and the report it has submitted, are published as Appendix A to the present Resolution. COMMISSION APPOINTED.

178. The Commission reports that the Notification of March 18th, 1878, was "sufficient and suitable for the objects the Government had in view, and that it has worked, within the limits it was intended to work in, without much trouble or complaint." But the Commissioners find that the real cause of ITS REPORT.

complaints regarding piece-goods lies in "the fact that there is little essential difference between the cloths which have been exempted and large classes of cloth, otherwise styled, which have not;" and they state that—

"the only effective remedy obviously is to treat similarly, whether by exemption or taxation, all cloths of the same texture, irrespective of the lengths and widths in which they happen to be made up, or the names by which people may choose to call them. This course is that which is, more or less explicitly, asked for by the Chambers of Commerce of Bengal and Manchester, as well as by four mercantile firms in Calcutta, four in Madras, and four in Bombay, who have been consulted, and is approved by the Bengal Board of Revenue and the Customs Collector and Government of Madras. On the other hand, it is opposed at Madras by the Board of Revenue and one firm, and by the Chamber of Commerce, a copy of whose letter is appended. The Bombay Chamber of Commerce, and the Governments of Bengal and Bombay, have expressed no opinion."

ADHESION OF BOMBAY CHAMBER.

179. With reference to the last sentence of this quotation, it must be added that, since it was written by the Commission, the Bombay Chamber of Commerce, at a general meeting held on the 4th instant, passed the following Resolution:—

"That the Government of India be urged to exempt from Customs duty all cotton goods of every size and denomination, if made of yarn of No. 30*s* and under."

LIMIT OF 30*s* TO BE MAINTAINED.

180. The question immediately arising from the conclusion of the Commission which has just been quoted is, what texture of cloth, or in other words, "what number of yarn should be made the limit of exemption." After careful consideration of all available evidence, including recent special enquiries, the Commissioners hold that the limit of 30*s*, established last year, should be adhered to. They think there are—

"good grounds for believing that, except in a small number of isolated instances, the limit of 30*s* fixed by the Notification goes rather beyond what is necessary for abolishing existing direct protection. The small margin thus left is, however, useful in many ways, by leaving room for errors of estimate, by covering isolated higher manufacture, by allowing a greater difference between warp and weft, by minimising disputes, and by promising greater permanence for the limit than could otherwise be expected. A limit of 26 *s* might cover the bulk of the manufacture for a time, but it could not be long maintained, while much outcry would be caused by a reduction from the existing limit of 30*s*, which seems to have been generally approved."

INDIRECT PROTECTION.

181. The indirect protection, on the other hand, they find not sufficiently palpable to call for an immediate remedy. It is, in their opinion, removable only "by an exemption going far beyond the present limits of actual local manufacture, and involving a sacrifice of revenue not absolutely necessary."

LIMIT OF 32*s* AND 20*s* FOR GREY YARNS.

182. Upon grounds virtually similar, the Commission advocates the maintenance of the limit of 32*s* mule and 20*s* water adopted for grey yarns in the Notification of March 18th, 1878. Relying upon the well ascertained facts that the Indian mills rarely make yarns even as fine as these numbers, that Indian cotton is sent to England to be spun into fine yarn for re-export back to India, and that the importations of fine yarn show no symptoms of decline, the Commissioners see no sufficient grounds for acceding, at a cost of about £35,000 per annum, to the proposal, which has been put forward, for exempting all yarns up to 36*s* water and 42*s* mule.

GOVERNMENT CONCLUSIONS.

183. The report of the Commission brings to light some important facts establishing the need for early action to relieve those imported goods which are exposed to local competition. In 1875, the Tariff Committee estimated at £40,000 the duty paid on imported coarse goods competing with local manufactures. The Commission now put the loss by exempting such goods at £20,000 in an ordinary year; in the year just expiring it will probably not exceed £13,000. In other words, one-half, or more, of this branch of the import trade existing in 1875 has disappeared. This decline further corroborates the statistics quoted by the Secretary of State, in paragraph 23 of his despatch, dated 31st May 1876, from a letter of the Bombay Chamber of Commerce, showing the falling off in the imports of coarse goods in the years 1872 to 1874 compared with 1858 to 1860; and it gives additional weight to the conclusions drawn by him from the facts before him.

"Comparing," he said, "the average per year of 1858, 1859 and 1860, the three years immediately preceding the American War, with the average per year of the last three years, 1872,

1873 and 1874, we find the following decrease in each of these descriptions of cloth and yarns, *viz.*:—

T. cloths	381,111 pieces.
Long cloths	275,261 „
Domestics	170,699 „
Mule twist, above 20*s*. and under 30*s*.	528,418 lbs.
Mule twist, 20*s*. and under	447,716 „
Water twist, 20*s*. and under	1,126,739 „

These figures conclusively show that, so far as the import trade of Bombay is concerned, a serious decline has taken place in this branch of trade during the period in question, but their significance is increased by the considerations urged in the following extracts from the letter of the Chamber :—

"It should be remembered that this absolute decrease has occurred, after a lapse of 14 years of profound peace and security, in cloth and yarns principally consumed by the poorer classes, whose condition, it is well known, has immensely improved from a variety of circumstances, and during which period railway communication throughout the country was yearly extending. In 1860, 836 miles of railway only were open in British India; in 1873, the number of miles of railway open had increased to 5,872. The progress of education, closer and more frequent contact with more advanced communities, and the wealth accumulated by the cotton cultivators throughout the Presidency during the American war and for several years subsequently, when the prices obtained showed enormous profits on the cost of production, combined to increase the demand for cloths and yarns of these descriptions to an extent far exceeding the demand which would have arisen at the ordinary rate of progress in ordinary years.

"The Chamber apprehend that, under the circumstances, a very great increase indeed in the present imports of low cloths and yarns over the imports of the years immediately preceding the American war would be necessary to show that the import duty has not been operating as a protective duty, unless experience proves, after the abolition of the import duty, that local mills are able to compete successfully on equal terms with the English manufacturers. As it is, it may be fairly assumed, however, that the duty is maintained at the expense of the consumers, principally the poorer classes, against whom it tells in this instance with particular hardship in a prime necessary such as clothing, and that it is injurious to the thousands of village handloom weavers throughout the country, who are prevented from using the English yarns, which they might prefer, and are compelled to pay a higher price for what they do use, in consequence of its operation."

IMPORT TRADE IN COARSE GOODS LOST.

184. The causes of this falling off in the imports of the coarser goods, and the effect attributable to the import duty have been differently appreciated by different authorities; but, although there has been a large increase in the importations of goods of finer quality, the fact is indisputable, that a branch of the trade which was once important has now become insignificant.

DEVELOPMENT OF BOMBAY MILLS.

185. On the other hand, the Bombay mills have, during the last four years, not only increased their exports of yarn and piece-goods to Foreign Countries by 26 per cent. and 51 per cent. respectively, but have more than doubled their exports to other parts of India. It is shown in para. 25 of the Report of the Commission that the total value of these exports, which was £432,000 in 1875-76, had risen to £945,000 in 1877-78.

WITH FLUCTUATIONS.

186. At the same time, the prosperity of the Indian mills has not been unchequered. Last month, the Members of the Millowners' Association at Bombay resolved to close their mills for two days in the week, from 15th February to 15th April 1879, on the ground that the markets were overloaded with their manufactures. The quotation given below from the speech of the Hon'ble Morarjee Goculdas, who moved the resolution to the above effect, explains the circumstances of the case.*

THEIR SUCCESS SATISFACTORY.

187. The Government of India naturally view with much satisfaction the great expansion of local industry which has thus taken place, and the salutary outlets for capital and labour which it affords, and

* The Hon'ble Morarjee Goculdas said: When at the beginning of last year we met to consider the advisability of adopting a resolution similar to that which I am now going to propose formally, I strongly urged the necessity of working our mills on short time, on account of the glut in the yarn and cloth markets. On that occasion I shewed, with detailed facts and figures, how we were working at a disadvantage, compared with Manchester. It is not necessary for me to repeat the same here, but as you may remember, it was then pointed out that the depressed state of trade and the interest of the mills demanded a diminished production, and that if we continued to work at the usual rate, the evils of over-production would soon make themselves felt and end disastrously to the cause of the local mill industry. Unfortunately, although the proposition to put the mills on shorter hours was adopted by the larger part of the Members of this Association present at the meeting held in January 1878, yet it failed to enlist the sympathy of all those whom it concerned, and could not therefore be carried out to the desirable extent. Several mills did adopt the short-hour system, in accordance with the proposition

does not doubt that the depression complained of will be temporary only. But such facts as those which have been stated shew very plainly the duty incumbent on the Government of taking care that the great increase attained in the manufacture of cotton goods by the Indian mills is not fostered by defiance of the fundamental principles of British commercial policy, or by improper restrictions on other classes of Her Majesty's subjects.*

ALTERNATIVE REMEDIES

188. The Commission has considered, but only to reject them, three remedies alternative to that which, apart from financial considerations, it recommends. It is evident that to give a general exemption of all grey cloths of a certain texture, but to lower the limit to yarns No. 26, would be a retrograde and imperfect measure, by no means inexpensive, yet satisfying no one, and multiplying disputes. To add "chudders" and "dhotics" made of yarn, not exceeding 26s to the specified classes exempted under the Notification would be an amendment in harmony with the original intention of the Government, but would give no real relief. To cancel the exemption already granted, and to make from year to year a small additional remission of the general rate of duty, is open, as the Commission points out, to the objection that it gives relief to those who are not in immediate need of it, while withholding it from those who are.

RELIEF URGENTLY WANTED

189. The general result therefore of the enquiry which has been held is that, on the one hand, the desirability of extending relief at the earliest practicable date, to the suffering branches of the import trade in cotton goods is amply demonstrated. On the other hand, it is equally clear that an amount of relief sufficient, for a time at least, to remove the more urgent and immediate causes of complaint, could be afforded at an annual cost, the estimate of which is admittedly of a vague description, but which ranges from £150,000 to upwards of £200,000. It may safely be assumed that it will not, for the present, exceed the smaller sum.

ITS COST.

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passed at our meeting last year: but unwillingness was shewn in the case of others, and so the movement practically fell through after some time. This want of hearty co-operation on the part of the representatives of all the mills naturally led to over-production, and the supply in the local market soon exceeded the demand. Hence the yarn and cloth which found no sale here were conveyed in large quantities to up-country stations, where also the market has been overloaded, and we have now a good deal of stock to be yet moved off. The causes of this sad state of things are obvious; it has been brought about by circumstances both within and without our reach. The famine, as everybody knows, has told heavily on the consumption of our stock and lessened the demand for cloths in this country. But while the demand has been since these three years diminishing, the supply has, on the other hand, very much increased. There has been a sudden growth of spinning, weaving and manufacturing industry amongst us, and what it ought to have taken about twenty years to bring the present large number of mills into existence, has been brought about in the short space of two or three years. It is not surprising that owing to this sudden increase in the number of our mills some of them should have to work at a loss. The natural consequence of this has been over-production, the evils of which we have failed to prevent in time by proper precautionary measures. The present depression of trade is, of course, not confined to this country; but is general throughout England and other countries on the European Continent, where competition and over-production have blighted the prospects of mill industry to a great extent. But the millowners of all those places have not remained quiet, but have taken and are taking steps to check the evil, and every English mail brings us reports of the adoption of the short-hour system and the reduction of wages in many countries of Europe. While such is the case, all our endeavours to guard our own interests have hitherto failed, and what has been the result of this inactivity? We hear of some mills working at a loss, and, as you know, nearly one-third of the local mill industry has, in the space of a few months, actually failed. Eight mills have already been put into liquidation, and two or three more are expected to go very soon. And if we go on overloading the market in the face of these discouraging circumstances, there is no doubt that we shall be simply ruining our prospects altogether. It is high time, therefore, that we should move at once in the matter and adopt such measures as would prevent the present evils of over-production from being aggravated by their continuance. * * My opinion in fact is that we should all co-operate now more than ever in averting the evils by which our mill industry is threatened through different causes. I have briefly indicated the points in which that co-operation ought to be directed, and I hope they will meet with the unanimous approval of the Members of this Association. But we must make a beginning in the matter, and the best way to do it is by lessening our present rate of production. Seeing that the local and the up-country market has all been overloaded; seeing also that England and other countries of Europe are adopting the short-time system, and taking every precautionary measures against the depression from which their mill industry suffers; and seeing also that our own condition is in no way better, but even worse, as you may see from the recent failures amongst us, I believe it is a duty we owe to ourselves and the shareholders of our mills that we should unanimously carry out the proposal to put our mills on the short-time system of working for the present at least. I say unanimously, because it must be evident to all that without unanimity nothing can be done. If we shew that individual Companies do not pay respect to the opinion of a large majority, we shall be simply lowering this body in the eyes of the public, and there would be little use in continuing an association for the purpose professedly of watching our interests. I therefore entreat you, gentlemen, to think over all this, and trust you will see the necessity of giving a practical effect to the resolution, which I now beg to propose:—"That, with the view of checking the great accumulation of stock during the present period of depression, the Members of the Association do agree to close their respective mills every Saturday and Sunday, from 15th February to 15th April 1879."

* The following passage quoted from a letter addressed on the 6th July 1877, by Mr Raynsford Jackson to the Marquis of Salisbury, deserves consideration in connection with the statements made in regard to the over-supply by the Indian Mills of the demand for the coarser qualities of goods:—"These facts may

190. The Governor General in Council considers that the facts reported by the Commission and those which have now been stated show, conclusively, that adherence to the tentative measures of last year is not possible. It is not reasonable that certain goods should be admitted free, while large quantities of goods of almost precisely the same character in every thing but name, remain liable to duty. No measure falling short of the exemption from duty of all cotton goods containing no yarn finer than 30*s* can be defended; and this measure can no longer be delayed. Its adoption will, for the present at least, remove the directly protective character of these duties. It will be in accordance with the views of the Special Commission; with those stated by the Bengal Chamber of Commerce, in their letter to the Government of India, dated the 17th April 1878;* and with the recommendations of the Manchester Chamber of Commerce made on the 27th March 1878,† and of the Bombay Chamber of Commerce made on the 4th instant.‡ For the reasons stated by the Commission, the Governor General in Council does not think it necessary at present to make any change in regard to the duty on yarns. A Notification has accordingly now been published exempting from import duty all cotton goods containing no yarn of a higher number than 30*s*. GOVERNMENT DECISION.

* See Appendix A, page 77.
† See Appendix A, page 77.
‡ See para. 17.

191. There will still remain, as the Commission has pointed out in paragraph 18 of its Report, "the indirect protection alluded to in last year's Financial Statement which enables the Indian-made coarse goods to displace, by their cheapness or other qualities, finer cloths imported." The facts stated by the Commission show distinctly that this indirect protection cannot be overlooked; but they show, at the same time, the great difficulty of dealing with it by any measure short of the abolition of the duty on all kinds of grey piece goods. Financial considerations render it impossible for the Government of India to deal with this part of the question at the present time. By abolishing the import duty on all goods in respect of which there is any actual competition between English and Indian Mills, and thus removing the directly protective character of the duty, the Governor General in Council has done all that is now practicable. INDIRECT PROTECTION WILL STILL REMAIN.

192. Although the amount of revenue surrendered in the coming year by the measure thus announced is not likely to exceed £150,000, the Governor General in Council does not underrate the importance of the step, taken, as it will be, when no Surplus of revenue over expenditure is expected, but the Estimates show a Deficit; and when the arrangements by which it was hoped that protection against famine would, so far as was possible, be secured for the country, have for the time failed to produce the desired effect. LOSS OF £150,000 REVENUE.

193. The pledges given from time to time in regard to the gradual removal of the duties on cotton goods, have always been made subject to the condition that their fulfilment must depend on the position of the Indian finances. It certainly cannot now be asserted, in the face of the great and increasing loss occasioned by the fall in the value of silver in relation to gold, that the financial condition of India is satisfactory; although every branch of the public revenue is prosperous, and, with the exception which has been mentioned, no fresh causes for financial anxiety are apparent. ACCEPTED NOTWITHSTANDING DEFICIT.

194. In saying this, the Governor General in Council is not unmindful of the fact that India is still engaged in the prosecution of war. He cannot, however, recognise in this fact any reason whatever for the postponement of a WAR.

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be accepted as proving that there is a real competition between the productions of the English and Indian Mills for the supply of coarse goods to India.

As regards the medium class of goods which compose nearly two-thirds of our Indian exports, I admit that the Indian Mills are not at present making them extensively, the reason being that they are fully employed in manufacturing the coarser fabrics, on which the transit charges and the duty tell the most heavily in favour of the Native manufacturer and against the importer. Their power to make these goods out of indigenous cotton has, however, been proved, and samples so made have been exhibited in England.

The English manufacturers, moreover, produced the medium, or shirting, class of goods out of Indian cotton without admixture of other growths, during the American war; and I have no hesitation in saying that when the factory industry of India has so extended as to over-supply the demand for coarse fabrics, the native manufacturer will supplant the British in the supply of the Indian markets with the finer goods.

It is not unimportant that the same opinion has recently been given by an Indian manufacturer interested in more than one Indian mill."

necessary fiscal reform. The consideration of Her Majesty's Government will, he trusts, enable India, not indeed to throw off her just liability for the charges of a necessary war undertaken for the protection of her own interests, but to meet those charges in a way which will throw no serious burden on her resources.

AND FALL OF EXCHANGE.

INJURY AND LOSS CAUSED BY DUTIES.

195. The real question which the Governor General in Council has had to consider is this:—Ought the Government to look upon the fresh financial difficulties arising from the fall in the exchange as a sufficient reason for refusing to sanction any further remission in the duty on cotton-goods? And this question, His Excellency in Council considered, must be answered in the negative. The injury and loss which these duties are causing both to the English producer and to the Indian consumer, and to the true interests of Indian commerce and manufactures, are certain. Measures which, for the present at least, will almost completely remove the protective, and therefore the most objectionable, feature in these duties, can be taken without surrendering any very considerable amount of revenue. The difficulties caused by the increased loss by exchange are great, but they will not practically be aggravated to an appreciable extent by the loss of £200,000. If the fresh fall in the exchange should prove to be temporary, such a loss will possess slight importance. If, on the other hand, the loss by exchange does not diminish, and no other remedies can be applied, it will become necessary to take measures of a most serious nature for the improvement of the financial position; but the retention of the import duties on cotton goods will not thereby be rendered possible. On the contrary, such retention will become more difficult than ever.

PRINCIPLES OF INDIAN COMMERCIAL TAXATION.

196. The principles by which the action of the Government of India are guided in regard to the commercial taxation of India were explained in the Financial Statement for 1878-79, and it is desirable that they should now be repeated:—

"The principles on which the Customs legislation of the United Kingdom has been based are now admitted axioms by all who recognise the theoretic advantages of free trade. They must be regarded as a part of the national policy which Great Britain has finally adopted, and which the Secretary of State for India, with the deliberate approval of the House of Commons, has required the Government of India in this country to carry out.

These principles are, as regards imports,—

(1) that no duty should exist which affords protection to native industry, and, as a corollary, that no duty should be applied to any article which can be produced at home, without an equivalent duty of excise on the home production; also, that no duty should be levied except for purely fiscal purposes;

(2) that, as far as possible, the raw materials of industry and articles contributing to production should be exempt from customs taxation;

(3) that duties should be applied only to articles which yield a revenue of sufficient importance to justify the interference with trade involved by the machinery of collection.

As regards exports;—that duties should be levied on those commodities only in which the exporting country has practically a monopoly of production.

These principles are of general application, but in the case of India, they possess a peculiar significance. India is a country of unbounded material resources, but her people are a poor people. Its characteristics are great power of production, but almost total absence of accumulated capital. On this account alone the prosperity of the country essentially depends on its being able to secure a large and favourable outlet for its surplus produce. But there is a special feature in the economic conditions of India which renders this a matter of yet more pressing, and even of vital, importance,—this is the fact that her connection with England and the financial results of that connection, compel her to send to Europe every year about 20 millions sterling worth of her products without receiving in return any direct commercial equivalent. It is this excess of exports over imports which, in the language of the economists, is described as tribute. It is really the return for the foreign capital, in its broadest sense, which is invested in India, including under capital not only money, but all advantages which have to be paid for, such as the intelligence, strength, and energy, on which good administration and commercial prosperity depend. From these causes, the trade of India is in an abnormal position, preventing her receiving, in the shape of imported merchandise and treasure, the full commercial benefit which otherwise would spring from her vast material resources.

The comparatively undeveloped condition of the trade of India may be illustrated by the following figures. The value of the imports and exports taken together per head of the population is in the United Kingdom about £20. In British India it is about 10 shillings. The Custom revenue on the few articles now retained in the Import Tariff of the United Kingdom is about 12 shillings per head, while that of India, on all the articles of its lengthy Tariff, is about 3 pence, shewing that small as is the proportion of the foreign trade of India to that of England, the proportion of Customs revenue derived from it is smaller still.

Here then is a country which, both from its poverty, the primitive and monotonous condition of its industrial life, and the peculiar character of its political condition, seems to require from its Government, before all things, the most economical treatment of its resources, and, therefore, the greatest possible freedom in its foreign exchanges."

DO NOT ADMIT OF RETENTION OF DUTIES.

197. Not only are these principles totally inconsistent with the permanent maintenance of protective duties, but, as has just been observed, they add to the difficulty of defending even the temporary maintenance of such duties, in the face of the profound disturbance caused by the change in the relative value of gold and silver.

EFFECT OF FALL IN EXCHANGE.

198. It has been urged by some high authorities that, in its effect upon the import trade of India, a fall in exchange is almost equivalent to an import duty of corresponding amount; and that, while the direct effect of the low exchange is to stimulate the export trade, an opposite influence is produced on imports. Other high authorities dispute the accuracy of this view, and the Government of India does not now desire to discuss this part of the subject. If, however, there be one fact in connection with these most difficult questions regarding which there can be no possibility of doubt, it appears to the Governor General in Council to be this:—The effects which a great fall in the exchange value of the rupee must produce on the trade of India; on the prosperity of the people; on the means at the disposal of the Government for meeting its obligations; on the necessity which may arise of imposing fresh taxation to meet the increased liabilities of the State;—all these are questions which will be variously appreciated; but one thing at least is certain; under abnormal economic conditions such as those now existing, everything which interferes with the natural operations of trade, everything which imposes artificial restrictions, or gives artificial advantages, cannot fail to be mischievous.

REMISSION OF COTTON DUTIES IN HARMONY WITH POLITICAL AS WELL AS ECONOMIC REASONS.

199. It is of course true that such questions as these cannot wisely be settled on economic grounds alone; but, in the present case, the Governor General in Council is satisfied that the political are fully as weighty as the economic reasons for the removal of the duties now under consideration. As observed by the Secretary of State these duties place "two manufacturing communities, upon whose well-being the prosperity of the Empire largely depends, in a position not only of competition but of political hostility to each other. * * The impost is too much at variance with the declared policy of this country to be permanently upheld; but, if the task of dealing with it be long postponed, it will be the subject of controversy between interests far more powerful and embittered than those that are contending over it at the present time." "I will not dwell again at length," the Secretary of State wrote in another despatch, "upon the political reasons which furnish, in my judgment, the weightiest arguments in favour of the course which I have urged upon your Excellency's Government. I need hardly insist further upon the danger of keeping open between two great communities of Her Majesty's subjects an irritating controversy which can be closed by one, and only one solution. It is difficult to overstate the evil of permitting an industry so large as the cotton manufacture in India is certain to become, to grow up under the influence of a system which a wide experience has proved to be unsound, and which is opposed to the deliberate policy of England, nor can I view without serious apprehension, unless it should be the result of natural causes, the gradual contraction of a trade which constitutes one of the strongest bands of material union between England and India."

AND OTHERWISE INEVITABLE.

200. In thus ascribing great weight to the political reasons for the removal of these duties, the Government of India desires that its motive may not be misunderstood. It is not, for the sake of averting an embittered controversy, yielding anything which it would otherwise be unwilling to concede. The impossibility of maintaining protective duties is indisputable and obvious. Such duties must, sooner or later, inevitably, be removed wherever they are to be found. The existing duties on a great variety of articles comprised in the Indian Tariff are, as was shown in the Financial Statement for last year, undoubtedly protective; and they are constantly becoming more so, as the industrial and manufacturing resources of India develop. But the removal of protective duties must necessarily be a work of time, dependent on the state of the finances

and on the expedients which can be devised for replacing the revenue lost. The Government of India deems it right to begin by a single measure of relief which will at once and directly reach one great and important branch of manufacturing industry, rather than by spreading its exemptions over a large area in which their effect, though not lost, might be ill-defined and uncertain.

REFORM ACCOMPLISHED

201. The measure now announced has been adopted in the sincere belief that it is required by the true interests of the people of India. The late Viceroy, the Earl of Northbrook, declared that "in all financial questions those interests are the only considerations which the Government of India has to regard." The Governor-General in Council unreservedly repeats that declaration. This measure will be a serious step towards the fulfilment of the pledges repeatedly given by the Secretary of State and by the Government of India—pledges which received the strongest possible confirmation from the Resolution adopted by the House of Commons, on the 11th July 1877, without a division :—

RESOLUTION OF PARLIAMENT OBEYED.

"that in the opinion of this House, the duties now levied upon cotton manufactures imported into India, being protective in their nature, are contrary to sound commercial policy, and ought to be repealed without delay so soon as the financial condition of India will admit."

REVISED TARIFF VALUATIONS.

202. The Tariff Commission has also completed its enquiries regarding revised valuations and the other matters which, as shown by the instructions, published in Appendix A, have been referred to it; and on the result of these further enquiries the Commission has submitted a second report which, with one exception, there has not been time to consider in detail.

PRESENT VALUATIONS TOO HIGH.

203. There has been no general revision of the present Tariff Valuations since August 1875, and it has been urged upon the Government by the Chambers of Commerce and others that in many instances these valuations are much above the current market rates, a statement which receives remarkable confirmation from the prices quoted in Table IV of Appendix B. The facts are, in short, indisputable, and it is obviously incumbent on the Government to correct errors of this kind, the practical effect of which is to increase the customs duties beyond the amounts authorised by law.

VALUATIONS REDUCED.

204. The Governor General in Council has, accordingly, resolved to sanction at once the valuations recommended by the Commission, and they will come into effect from the 1st April next. A Notification carrying out this decision has now been published.

COST OF THIS MEASURE

205. The net decrease of duty consequent on this measure has been estimated by the Commission at £54,424, of which £42,926 is on account of cotton goods. The exemption from duty of grey goods made of yarn of 30s and under will reduce the total loss from the revised Tariff valuations by £11,500, and the actual net estimated loss will be £42,000. In accordance with the advice of the Commission and of the Calcutta and Bombay Chambers of Commerce, it is the intention of the Government that the Tariff valuations should in future be revised annually.

OCTROI DUTIES.

206. In connection with the subject of Customs duties, it may be mentioned here that the Government of India has, for some time past, had under consideration the necessity of imposing more complete checks on the system by which, through a large part of India, Octroi Duties are levied for municipal purposes. The Government of India has emphatically condemned the imposition of local taxes on articles which have been either subjected to or relieved from imperial taxation, and has insisted that the duties actually levied shall in all cases fall solely upon articles locally consumed, and shall not be allowed to become taxes on through traffic, or to affect injuriously the general trade of the country.

WILL BE CAREFULLY WATCHED

207. Although much has been done in this respect towards the enforcement of appropriate rates, continued attention will be given to the subject, so that there may be no danger of finding that the principles by which the Government of India is guided in regard to its commercial legislation have been set aside by local authorities, and that the efforts taken to free the trade of the country from impolitic restrictions have not thus been frustrated.

SALT.

208. *VIII & 10, Salt.*—Revenue £100,000 more. Expenditure decreased £36,000. This is owing to the abolition of the Customs Line, which will be almost wholly removed on the 1st April

next, saving £60,000 a year. But a portion of this saving will be required for establishments at the Salt Sources acquired from the Native States in Rájputáná. The Treaty payments in 1879-80 are estimated at £260,900. The net salt revenue of 1879-80, after deducting those payments, is now estimated at £6,356,100, being nearly £40,000 more than this year, notwithstanding that, as explained in the Regular Estimate, the reduction of duty on the 25th July last in UPPER INDIA and BENGAL is calculated to cause a loss of £150,000 in 1879-80 in excess of the loss in 1878-79. The local estimates and the growth of this branch of the revenue fully justify the estimate now made.

209. *IX & 10, Opium.*—Revenue less £347,000. Expenditure more £737,000. Net worse £1,084,000. Net Revenue £6,500,000. The Revenue has only once (1869-70) been estimated higher than this. The amount of Bengal Provision Opium advertised for sale in the calendar year 1879 is 5,000 chests a month, half Behar and half Benares. The sale of this quantity will leave 31,622 chests of the crop 1877-78 in reserve on the 31st December 1879, as follows :— OPIUM.

BEHAR	8,393
BENARES	23,229
	31,622

being less by 16,860 chests than the corresponding Reserve on the 31st December 1878.

210. In future, the Government do not intend to advertise a year's provision at once, but only to announce the provision which will be offered for sale monthly till further notice given at least twelve months before the monthly provision is altered. Accordingly, it has been notified that 4,700 chests a month will be sold in January 1880, and, month by month, thereafter until further notice, and that this provision will be neither increased nor decreased till further notice. The Notification is reprinted verbatim at foot.* A principal object with which the Government has accumulated the opium reserve is that the Provision offered for sale may not fluctuate with every fluctuating crop. The Monthly Provision of 4,700 chests now settled with effect from January 1880 will not be increased unless the Reserve should become considerably inflated, or decreased unless it should become considerably attenuated. The prospects of the present crop, both in MALWA and BENGAL, are, as yet, fair; but it is hardly perhaps to be expected that Bengal will yield 56,400 chests, which is the quantity which, unless some unforeseen obstacle arises, will be sold in the calendar year 1880. The average produce of the last ten years has been 51,552 chests; the average of the last seven years has been 53,367 chests; and that for the last five years (two of them extraordinarily productive) 56,966 chests. MONTHLY PROVISION SUBSTITUTED FOR YEARLY.

211. *X & 12, Stamps.*—Revenue more £16,000. Expenditure less £5,000. Total improvement £21,000. Net Revenue £2,976,000. STAMPS.

212. The new General Stamp Act 1879 is not designed to cause any direct addition to the Revenue; but there is reason to hope that its careful provisions as to procedure may be productive of revenue by preventing fraud and negligence which now cause loss.

213. *XI & 13, Mint.*—Revenue more £8,000. Expenditure more £8,000. The net result is thus the same as the Regular Estimate for 1878-79. MINT.

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* It is hereby notified that in the month of January 1880, and thereafter month by month, till further notice, four thousand seven hundred chests of Bengal Opium will be sold under the usual conditions by auction in Calcutta as follows, *viz.* :—

Behar Opium	2,350 chests.
Benares Opium	2,350 „
TOTAL ...	4,700 chests.

2. This Monthly Provision of 4,700 chests of opium will neither be increased nor diminished until at least twelve calendar months after notice published in the *Gazette of India* under the signature of a Secretary to the Government of India, or in the *Calcutta Gazette* under the signature of a Secretary to the Government of Bengal.

3. The division of the Monthly Provision of 4,700 chests of opium into 2,350 chests of Behar Opium and 2,350 chests of Benares Opium will not be modified until at least six calendar months after notice published in like manner.

4. Provided always that nothing in this Notification shall be understood to prevent the Government, or the Chief Authority to whom the Government may delegate the duty of superintending the sale of Bengal Provision Opium, from selling two Monthly Provisions within one calendar month, instead of in the two successive calendar months in which they would otherwise be sold, whenever the occurrence of Public Holidays or any other circumstances shall appear to the Government to make such modification of the regular course of the Monthly Sales convenient.

5. Provided also, that any chests of opium of which delivery is not taken by the purchasers may be sold in any subsequent month in addition to the 4,700 chests provided for that month.

EXPENDITURE, 1879-80.

INTEREST ON DEBT.

214. *1 & XXI, Interest on Debt.*—Expenditure more £346,000. Revenue more £22,000. Net more £324,000. Provision is made here for an addition of £5,000,000 to the Registered Debt of India during the year.

STATISTICS OF DEBT.

215. The following table contains the usual statistics of the Funded Debt of India:—

Estimated Debt of the Government of India on the 31st March 1879.

(Sterling and Rupees combined on the assumption that £1=Rs. 10.)

Rate of Interest.	Capital amount outstanding.				A year's interest thereon.
	Sterling.	Rupees.	Silver convertible at the option of the creditors into Sterling at a rate equivalent to 1s. 10½d. (exactly 1s. 10·536d.)=1 Re.	Value in Rupees.	
	£				(Half-year only.)
5½	...	1,26,51,700	...	1,26,51,700	3,47,920
5	17,200,000	60,03,000	...	17,80,03,000	89,00,150
4½	...	15,53,26,900	...	15,53,26,900	69,89,710
4	43,176,000	60,10,71,965	...	1,03,28,31,965	4,13,13,280
4	...	...	1,23,06,665	1,23,06,665	4,92,267
7 shillings	...	2,50,000	...	2,50,000	10,500
3½	...	6,52,000	...	6,52,000	22,820
Nil	21,000	3,99,100	...	6,09,100	*Nil*
	60,397,000	77,63,54,665	1,23,06,665	1,39,26,31,330	5,80,76,647

GUARANTEED CAPITAL.

216. The Capital of the Railway Companies and Madras Irrigation Company is £98,103,546, the interest upon which amounting to £4,690,000 is guaranteed in gold in London from Indian Revenues. The total Debt of India, therefore, of all kinds is as follows:—

TOTAL DEBT.

Total Debt of India classified according to the standard (gold or silver) by which it is paid, and brought to the common standard of silver at 1s. 7d. being the estimated average exchange of the year 1879-80.

	Capital of debt. £ Rs.	Capital of debt, gold bearing debt being converted into silver at the expected average exchange of 1879-80. Rs.	A year's interest thereon. £ Rs.	The same, the interest payable in gold being converted into silver at the expected average exchange of 1879-80. Rs.
Interest payable in silver ...	Rs. 76,37,91,335	77,63,54,665	Rs. 3,17,12,248	3,17,12,248
Ditto ditto in gold ...	£60,397,000	76,29,09,600	£2,587,000	3,26,77,890
Ditto ditto in silver, or, at the option of the creditor, in gold at a rate equivalent to 1s. 10½d.=1 Re.	Rs. 1,23,06,665	1,45,73,680	Rs. 4,92,267 or £46,150	5,82,947
Capital of Railway Companies and Madras Irrigation Company, (guaranteed interest payable in gold).	£98,103,546	1,23,92,02,000	£4,690,000	5,92,42,100
Total Capital Debt ...	Rs. 77,60,98,000 +£158,500,546	2,79,30,39,945	Rs. 3,17,12,248 +£7,223,150	12,42,15,185

217. The average rate of interest upon the whole Debt is now 4·45 per cent. Last year, thus calculated, it was 4·53 per cent. Expenditure.

218. *2, Interest other Accounts.*—More £10,000. The claims of the Civil Funds grow year by year. OTHER INTEREST.

219. *4, Land Revenue.*—Increase £83,000: £19,000 of this is for Village Services in MADRAS. The rest is chiefly due to Survey and Settlement operations. Of the whole increase, only £28,600 falls upon the Imperial Treasury, Provincial and Local Funds bearing the remainder. LAND REVENUE.

220. *14, & XII, Post Office.*—Expenditure more £74,000. Revenue more £73,000. Net Expenditure £97,000; as nearly as possible the same as in the Regular Estimate. POST OFFICE.

221. *15 & XIII, Telegraph.*—Expenditure more £60,000. Revenue more £4,000. Net worse £56,000. Net Expenditure £151,000. This includes 1½ lakhs for Frontier Telegraphs. TELEGRAPH.

222. *16, Administration.*—Increase £14,000; chiefly in the Government of India Offices. ADMINISTRATION.

223. *17 & XIV, Minor Departments.*—Expenditure more £12,000. Revenue less £8,000. Net Expenditure more £20,000. Net Expenditure £317,000. Proceeds sales of Chinchona not estimated so highly. MINOR DEPARTMENTS.

224. *18, & XV, Law and Justice.*—Expenditure less £19,000. Revenue more £14,000. Better altogether £33,000. Some decrease in the price of food expected. LAW AND JUSTICE.

225. *19 & XVI, Police.*—Expenditure more £47,000. Revenue more £20,000. Net Expenditure more £27,000; in BURMAH, where improvement in this Department has long been urgently needed. Net Expenditure £2,239,000. POLICE.

226. *20 & VIII, Marine.*—Expenditure less £51,000. Revenue less £27,000. Net Expenditure less £24,000. Net Expenditure £340,000. Survey Steamer built this year. MARINE.

227. *21 & XVIII, Education.*—Expenditure more £39,000. Revenue less £6,000. Net Expenditure more £45,000. Net Expenditure £886,000. Increase general (£19,000 under Local Funds). EDUCATION.

228. *22, Ecclesiastical.*—Increase £3,000. The expenditure this year is abnormally low. ECCLESIASTICAL.

229. *23 & XIX, Medical.*—Expenditure more £16,000. Revenue less £14,000. Net Expenditure more £30,000. Net Expenditure £640,000. Chief increase in BENGAL. MEDICAL.

230. *24 & XX, Stationery and Printing.*—Expenditure more £27,000. Revenue less £2,000. Net Expenditure more £29,000. Net Expenditure £490,000. The continual increase of this expenditure deserves the attention of the Local Governments; the service is now chiefly Provincial. STATIONERY AND PRINTING.

231. *25, Political.*—Decrease £74,000. Arrears of subsidy paid to Khan of Khelat this year. POLITICAL.

232. *26, Allowances and Assignments.*—Increase £76,000. Salt payments in Rájputáná (£260,900,) exceed this year's payments by £96,300. ALLOWANCES.

233. *27. Civil Furlough Allowances.*—More £1,000. Expenditure this year unusually low. This item is now steady. FURLOUGH ALLOWANCES.

234. *28 & XXII, Superannuations.*—Expenditure less £58,000. Revenue less £152,000. Net Expenditure more £94,000. The retirement of the Subscribers to the Bombay Medical Fund this year increased this expenditure by £68,738. The loss of revenue is nominal; the balances at credit of several of the Military Funds being now exhausted, the transfers to Revenue next year will be less than this year by £143,113. PENSIONS.

235. These Funds, the transfers from which have for so long disturbed the Finances, were as follows:—In each of the three Presidencies there were a Military and a Medical Fund, and in Bengal there was also a Military Orphan Fund—seven Funds in all. The transfers in 1879-80 will exhaust the balances of all but the Bengal Military Orphan Fund and the Madras Medical Fund. MILITARY FUND.

236. *30, Famine Relief.*—£10,000 is provided for expenditure in the NORTH-WESTERN PROVINCES AND OUDH from Provincial Funds. It is earnestly to be desired that no more expenditure may be called for under this Head. FAMINE RELIEF.

237. *31 & XXIV, Public Works Ordinary.*—Expenditure more £219,000. Revenue less £39,000. Net Expenditure more £258,000 of which £100,000 is caused by the transfer of that sum from 39, *Productive Public Works* to cover the cost of the Public Works establishments in excess of requirements. Net Expenditure £4,418,000. PUBLIC WORKS ORDINARY.

238. These excess establishments have been caused by a variety of circumstances. Active measures are in contemplation to reduce the superfluous establishments which are as injurious to the Departmental Administration as to the Finances. Meanwhile, the Government consider that no part of the cost of these superfluous establishments can properly be excluded from the ordinary expenditure and treated as Productive Public Works Capital Expenditure. The remaining excess expenditure is explained by the Local Governments having, at the request of the Government of India, curtailed their expenditure this year. EXCESS P. W. ESTABLISHMENTS.

Expenidture.
IRRIGATION AND NAVIGATION.

239. *33 & XXVI, Irrigation and Navigation.*—More Expenditure £164,000; more Revenue £44,000. Net Expenditure more £120,000. A large outlay from Local Funds is contemplated upon the Calcutta Canals and on some other works in BENGAL. Net Expenditure £249,000. Net Expenditure on both classes of Ordinary Public Works £4,667,000.

GUARANTEED RAILWAYS.

240. *34 & XXVII, Guaranteed Railways.*—Upon the face of the Estimates Revenue less £1,000; Expenditure less £93,000. Net better £92,000.

FALLING OFF.

241. But, as in the Regular Estimate, the comparison can most conveniently be made by the Table V in Appendix B. That Table shows that the Net Traffic Earnings are estimated to be the same as this year; that, partly owing to an increase of £56,000 in the charge for sterling interest, but much more owing to the further fall in the exchange, the interest is expected to cost £300,300 more than this year. Against this is to be set Surplus Profits payable to the Companies less by £167,700 and a saving in the loss on the Capital Transactions. Altogether the GUARANTEED RAILWAYS are estimated to cost £1,591,600, being £101,200 more than this year and more than in any year since 1872-73. The chief cause is, still, the fall in the exchange which has seriously increased the charge for interest guaranteed on the Capital of the Companies. The contracts with most of them being for the remittance of this interest at 1*s.* 10*d.* the rupee and with one of them (the OUDH AND ROHILKHAND COMPANY) at 2*s.* the rupee, a substantial part of the loss falls upon the State even when Surplus Revenue is earned. When no surplus is earned the whole loss is borne by the State.

PURCHASE OF THE EAST INDIAN RAILWAY.

STATE OBLIGATIONS UNDER THE CONTRACT.

242. By its contract with the East Indian Railway Company, the Government of India provided, free of charge to the Company, all the land on which the Railway is laid, and guaranteed from the Revenues of India, five per cent. interest on the capital of the Company payable in sterling in London.

STATE CLAIMS.

243. All the earnings and all the working expenses of the Company pass through the Public Treasury and Accounts; if the Net Traffic Earnings of the Company exceed the sum in rupees which, @ 1*s.* 10*d.* the rupee, suffices to provide the guaranteed sterling interest, half the excess is appropriated to the refund of the interest advanced by the Government during the many years for which the Railway did not earn a profit. The net cost to the State of all these concessions is estimated to have amounted to not less than twelve crores of rupees, at the end of 1876-77, since when it has somewhat diminished.

NET COST TO STATE.

SURRENDER CLAUSE.

244. The Company, may at any time, surrender their property to the State and claim back its whole capital cost; and, as, if not transferred earlier, the Railway would become the property of the State by lapse of time after 99 years, it is certain that the Surrender Clause would not be a dead letter.

STATE RIGHT OF PURCHASE.

245. On the other hand, the Government may purchase the Railway at two successive intervals of twenty-five years, paying, in that case, a price intended to represent the fair market value of the Railway as evidenced by the quotations of the shares of the Company. Such payment may be made either in cash or in the form of a Terminable Annuity calculated at the market rate of interest in London on Indian Government sterling obligations.

FIRST OPTION OF PURCHASE.

246. The Government must declare whether it will exercise its first option of purchase within six months after the 15th February 1879. The question whether this declaration should be made, has long been anxiously debated both by the Government in India and by the Secretary of State in Council in London. Last year, Lieutenant-General Richard Strachey, R.E., C.S.I., was deputed by the Secretary of State to assist the Government of India in coming to a final conclusion, with an intimation that General Strachey enjoyed his confidence in relation to the matter in hand.

FINANCIAL CONSIDERATIONS.

247. The Government of India considered this important measure both financially and administratively. The share capital of the Company is £26,200,000, and they have issued Debentures for £4,220,000 the interest on which is £188,000. The purchase of a property of this magnitude is a large transaction; but the Government of India had no difficulty in concluding not only that the purchase was financially expedient, but that the State would not be justified in foregoing the purchase upon any conditions which could be acceptable to the Company.

248. It seemed more doubtful whether the Government of India, whose constant policy it is to reduce the mass of details which already inevitably burden it, could wisely undertake the direct management of this great Railway, and whether it would be prudent to disturb the existing management which is on the whole economical and efficient. But it was considered that these objections could be obviated by the formation of a Company to work the Railway for the State upon terms mutually advantageous.

ADMINISTRATIVE CONSIDERATIONS.

LEASE TO WORKING COMPANY.

249. Accordingly, in a despatch No. 226, dated 17th June last, the Government of India communicated to the Secretary of State its verdict that the East Indian Railway should now be bought for the State, and, for the present, worked by a Company constituted from the existing Company. No formal official reply has yet been received to this Despatch; but it is known that the proposals of the Government of India have been substantially adopted, and that, subject to the approval of Parliament, the East Indian Railway, will, on the 31st December 1879, become the property of the State.

PROPOSALS OF GOVERNMENT OF INDIA ACCEPTED.

250. The price to be paid is £125 for every £100 of capital stock or £32,750,000 for the whole stock of £26,200,000. Payment of that amount is to be made by an Annuity terminating on the 14th February 1953, in the calculation of which the rate of interest used is £4-6*s.* per cent. Both the price of £125 assumed as the market-price of the shares, and the rate of £4-6*s.* assumed as the market rate of interest upon the Indian Government's London sterling obligations, are liberal, and have apparently been so accepted by the shareholders with general unanimity. But, although, by the letter of the bond, even better terms might possibly have been exacted, there is good reason for the belief that, on the whole, the intention of the original parties to the contract has been substantially fulfilled; and it is a cause of much satisfaction to the Government of India that this important transaction has been concluded without any breach of the friendly relations between the Government and the Company, or injury to the interests of the shareholders, who will receive an annuity at the rate of £5. 12*s.* 6*d.* per cent. upon their capital, equal to simple interest at the rate of £5. 7*s.* 6*d.*

TERMS OF PURCHASE.

251. The New Working Company is now in course of formation with a capital of £6,550,000, being one-fifth of the capital of the present Company commuted into sterling bonds at £125 per centum. The nature of the arrangement with the Company and the effect of the whole measure upon the Revenues of India is illustrated by the following Statement in which the Estimates of the coming year as now framed are compared with what they would be if the arrangement now negotiated were in force:—

CONDITIONS OF LEASE AND

FINANCIAL COMPARISON WITH PRESENT SYSTEM.

	ESTIMATES FOR 1879-80.	
	As now framed.	As they would be by the new arrangements.
NET TRAFFIC EARNINGS.	Rs. 2,49,50,000	Rs. 2,49,50,000
	£	£
INTEREST on Debentures	188,000	188,000
INTEREST at 5 per cent. on Capital of present Company	1,310,000	...
Four-fifths of ANNUITY on present Company's Capital	...	1,179,000
Simple interest at 4 per cent. on Capital of New Company	...	262,000
TOTAL INTEREST and ANNUITY ...	£ 1,498,000	£ 1,629,000

	Estimates for 1879-80. As now framed.	As they would be by the New arrangements.
Converted into rupees at 1*s.* 7*d.*	Rs. 1,89,22,000	Rs. 2,05,77,000
Company's share of Surplus Profits ...	47,10,000	7,45,000*
Contribution to Provident Fund (one per cent. on Net Traffic Earnings)	...	2,49,000
Loss on Capital Transactions owing to operation of contract rate of Exchange	2,29,000	...
Total Charges	Rs. 2,38,61,000	Rs. 2,15,71,000
Net Traffic Earnings less Total Charges	10,89,000	33,79,000
Sinking Fund payment £65,500† @ 1*s.* 7*d.* ...	...	8,29,000
Net Public Revenue	Rs. 10,89,000	Rs. 42,08,000

Result to New Company

252. The estimated net traffic earnings being £2,495,000, the Surplus Profits of the Line in 1879-80 by the new arrangement would be £372,400, of which one-fifth or £74,500 would be the remuneration of the Working Company, making their income £336,400 in all, or 6·42 per cent. upon their original unconverted share of the capital (£5,240,000). In consideration of this concession, the shareholders of the New Company surrender all claims to any interest in excess of 5 per cent. on their original capital, or 4 per cent. on their commuted capital (£6,550,000), and to all current annuity payments. When their contract terminates, they will begin to receive only the yearly payment of £5. 12*s.* 6*d.* per cent. which will be paid all along on the remaining four-fifths of the capital, and the capital debt of the Government to them will be extinguished on the same date as its debt to the other four-fifths of the Company.

and to State

253. The remaining four-fifths of the Surplus Profits or £297,600 will belong to the State, which will also receive £40,000 interest on the value of the stores in course of consumption. Moreover, the calculation which brings out this result, includes the yearly payment of Rs. 6,63,000 or, in the conventional notation of the Accounts, £66,300, being the amount required for the extinction of the original capital debt of £32,750,000 by the 14th February 1953. The expected Net Public Revenue from the East Indian Railway in 1879-80, if the new arrangements were already in force, would be £420,800, of which £337,900 would appear upon the Estimates, instead of £108,900 as actually estimated. Thus there is a good hope that the State will now, at length, be, to some extent, compensated for the heavy sacrifices entailed upon it during the early history of this great undertaking.

State Revenue will increase.

254. The gain to the State is likely to be still larger in the future, because four-fifths of the increasing Net Earnings which may confidently be expected from the East Indian Railway will henceforth accrue to the Public Treasury.

Principles of new arrangement.

255. The remuneration to the New Company is liberal; but, in making this important experiment, the Government deemed it essential to offer inducements sufficient to ensure the devotion to the management of the Line of at least as much energy, enterprise, and skill as have contributed to produce the success of the East Indian Railway as it is. The theory of the new plan is that a personal interest on the part of the managers of such a property is likely to yield more satisfactory results than the best conceivable official management without that stimulus; and it was necessary to take care that, in the actual arrangements made, the stimulus provided should be adequate.

* Thus calculated—	Rs.	Rs.
Net Traffic Earnings		2,49,50,000
Interest and Annuity	2,05,77,000	
Provident Fund	2,49,000	
Interest on value of Stores in Stock	4,00,000	
		2,12,26,000
Net Divisible Surplus Profits		37,24,000
Of which the Working Company's one-fifth share is ...		7,45,000

† The actual payment is only £52,200 on four-fifths of the Capital, but, by the contract with the Working Company, their Capital is to be treated as if a yearly Sinking Fund payment of £13,050 were made on their one fifth of the original Capital also. Credit must plainly be taken for this item in favour of the new arrangement. The true amount is much larger than is stated in the text. The shareholders themselves reckon it at £98,250 = @ 1*s.* 7*d.* to Rs. 12,43,125. The difference is owing to the rate of interest assumed: the shareholders assume 3½ per cent. but the rate allowed by the Government is 4·3 per cent.

256. The contract is to be for fifty years, terminable, however, first, after twenty years, and, thereafter, at intervals. DURATION OF CONTRACT.

257. The Government of India have only now to record their high appreciation of the success obtained by the Company now in liquidation. The construction and management of the East Indian Railway is an achievement of which Great Britain may be proud; and the honour of it belongs chiefly to the East Indian Railway Company and its many distinguished Officers. The services of those who remain will not be lost to the State. Nor can the Government of India withhold the expression of its appreciation of the broad sagacity with which the Chairman who has, for twenty-five years, so ably presided over the East Indian Railway Company, has conducted the negotiations the successful termination of which has now been recorded. SERVICES OF EXISTING E. I. R. COMPANY. AND THEIR CHAIRMAN.

258. *34 & XXVII, State Railways.*—Revenue more £280,000. Expenditure less £37,000. Net Result better £317,000. Net Revenue £245,000. Considerable improvement expected in the revenues of these Lines. *See* Appendix B, Table IX. The account of the Revenue and Expenditure of the Lines constructed by means of Productive Public Works Capital Expenditure is shown below the first total in Abstract No. II. This statement shows Revenue more £280,000. Expenditure more £130,000. Net Revenue more £150,000. Net Revenue £329,000. The Revenue shown in this Statement above the first Total is that of the *Mathura-Hatras* Line, the cost of which was not treated as *Productive Public Works Capital Expenditure.* STATE RAILWAYS.

259. *35 & XXVIII, Madras Canal Company.*—Less Revenue £13,000. The Revenue this year is due to special causes explained upon the Regular Estimate. MADRAS CANAL COMPANY.

260. *36 & XIX, Provincial and Local Surpluses and Deficits.*—Surplus less £283,000. Deficits more £154,000. Net worse £437,000. Net Deficit £191,000. This year the Provincial Governments are saving £246,000 of their income. Next year they expect to spend £191,000 more than their income. These Governments have considerable balances at their credit (See Abstract Statement No. IX), and might profitably spend some part of them; but the Government of India has been obliged, for financial reasons, to place some temporary restraint upon them in this respect. PROVINCIAL AND LOCAL SURPLUS AND DEFICITS.

261. *37 & XXX, The Army.*—Expenditure more £1,245,000. Revenue less £45,000. Net Expenditure more £1,290,000, of which £81,900 at the *Home Treasury*, and the rest in India. Net cost of the Army, £17,375,000, to be compared with previous years, as follows:— THE ARMY.

	£
1872-73	14,596,802
1873-74	14,217,390
1874-75	14,386,321
1875-76	14,262,846
1876-77	14,866,639
1877-78	15,769,780

262. The net average yearly cost of the Army, as recorded in the Accounts, in times of peace, cannot now be estimated at less than £15,200,000. The sum provided in the Estimates of 1879-80 for the Military operations beyond the Frontier is £2,000,000.

263. 39. *Productive Public Works Capital Expenditure.*—Less £1,099,000. Much to its regret, the Government of India has been obliged to reduce to £3,500,000 the grant for these works. There can be no doubt that much more than this could be profitably spent, but the Government have not this year the means of supplying more. CAPITAL EXPENDITURE, PRODUCTIVE PUBLIC WORKS.

264. *Productive Public Works Revenues and Expenditure.*—Revenue more £287,000. Expenditure more £227,000. Net Expenditure less £60,000. Net loss on working £1,622,000. Including the Gain by Exchange (£387,000) and the Loss (£1,262,000) arising out of these transactions, we have the following results:— PRODUCTIVE WORKS.

	£
Interest and Working Expenses	9,740,000
Revenue	7,243,000
Loss,	£2,497,000

against which has to be set the land revenue due to Productive Works in MADRAS, and it has to be borne in mind that some considerable amount of interest is charged upon Capital which is still infructuous. The depression of the Guaranteed Railways (expected to yield next year £1,985,356 less than in 1877-78) produces this comparatively unfavourable result.

265. The Deficit thus shown upon the face of the Estimates, after providing £2,000,000 for the expenses of the war in Afghanistan, is £1,395,000. It must, however, as has frequently been pointed out on former occasions, be remembered in estimating the real amount of our annual revenues, that among the receipts there is shown a merely nominal credit on account of the extinct

Military Funds. This amounts in the present Estimates to £214,000 and plainly adds nothing to our actual resources. It must also not be forgotten that the Estimates under Loss by Exchange would have been increased by £189,815, if provision were now being made for the remittance of the whole net current requirements of the Home Treasury during the year. If there had been no war, the surplus shown on the Estimates would have been £605,000. Taking however, into consideration the points just noticed, which cannot easily be neglected if we desire to form a really complete and accurate judgment on the actual financial condition of the country, and making certain allowances on the other side of the account, the Governor General in Council is of opinion that looking only to the normal resources of the year, the real Estimated Surplus would be £813,000.

266. If the exchange could have been estimated for the coming year at the same rate as that taken for 1878-79, 8*s*. 4*d*., this surplus would have been larger by £1,364,000. Apart from the war, the Surplus, on the face of the Estimates, would, in that event, have amounted to £1,969,000; and, after making the corrections to which reference has just been made, £2,177,000.

267. Thus, but for the further fall in exchange, the Government of India would have been able, by suspending, during the year, the operation of the so-called Famine Insurance Surplus, to pay from the actual normal resources of the year, the whole estimated cost of the war in Afghanistan. The extreme gravity of this question of the exchange can hardly be stated too strongly.

WAYS AND MEANS.

268. *Ways and Means.*—Excluding the book-credits from the Military Funds, the gross Deficit of Public Revenue is £5,109,000. In accordance with the change of policy described in paragraph 28, provision is made for the loan of only £200,000 (net) to Native States and Corporations, &c.; £287,500 net is expected to reach the Treasury on the Miscellaneous Debt Account, the main items of Deposits and Remittances being, as usual, estimated to be in equilibrium. Thus, provision must be made for a net sum of £5,026,500; but as £1,673,500 is to be repaid to the holders of the Five-and-a-Half per Cent. Loan and others, the gross deficiency is £6,695,000, of which, upon the estimates, £700,000 will be provided from the Public Balances. A Notification is published to-day inviting a Loan in India of Five Crores of the remainder. As £1,550,000 of this is needed to discharge on the 1st May next, the untransferred portion of the Five-and-a-Half per Cent. Loan, the net amount thus called for is only £3,450,000.

BRIEF REVIEW OF FINANCES OF FOUR YEARS, 1876-80

269. In making this announcement, the Governor General in Council thinks it desirable to present the following brief statement of the Finances of the four years, 1876-80. Excluding the Fund credits and including provision for the remittance of the whole current requirements of the Home Treasury, the deficit of the four years amounts to £24,863,000. Extraordinary Public Expenditure has been or is being incurred during this period as follows:—

	£
Famine, including loss of Revenue	9,400,000
War	2,670,000
Productive Public Works Capital Expenditure	16,699,000
TOTAL ...	£28,769,000

NET RESULT

270. Thus, if these three great disturbing causes were eliminated, there would have been a Surplus during the four years £3,906,000. In other words, the current revenue has contributed £3,906,000 towards these extraordinary objects, besides bearing all current burdens. The net addition to the Registered Debt during this period is £20,920,061, but of this sum, £2,795,731 was lent at interest to Native States, Corporations, &c., and £1,554,629, Railway Capital, was repaid. The net amount borrowed during the four years is only £16,570,000.

271. The difference between the deficit of the four years (£24,863,000) and the net amount borrowed (£16,570,000) is £8,293,000, which is thus supplied—. WAYS AND MEANS NOW SUPPLIED.

	£
The Public Balances reduced by	4,372,000
The Secretary of State's bills outstanding increased by ...	*1,740,000
Deposits and Remittances	2,181,000
	£8,293,000

272. The Government of India has repeatedly declared that an annual surplus of £2,000,000 is necessary, in ordinary times, to provide the means of protecting, so far as may be possible, the country against famine, and leave a margin such as every solvent State ought to maintain to meet unforeseen contingencies. It has been necessary, as has been shown, to abandon all hope of obtaining such a surplus in the coming year. STANDARD SURPLUS £2,000,000 NOT OBTAINED THIS YEAR.

273. The ultimate burden caused by the war will not, it may be reasonably anticipated, prove serious, and the assistance which will, it is hoped, be given from the British Treasury removes all present anxiety on this head. The deficit caused by the war, and shown in the Estimates of the coming year, is therefore rather apparent than real. FINANCE OF WAR.

274. The reduction in the revenues caused by the depression of trade and the diminished receipts from the Guaranteed Railways will, it cannot be doubted, be temporary only; and the Guaranteed and State Railways are certain to prove growing sources of revenue. DEPRESSION TEMPORARY.

275. The loss caused by the further and great fall which has taken place in the value of silver in relation to gold is a far more real and serious cause of financial embarrassment. EXCHANGE.

276. The Loss by Exchange on the estimated amount of the Home remittances in the coming year is £3,947,368; it would have been £4,142,000 if provision were made for remittances to cover the whole of the current Home Charges. The latter sum is more by £3,324,000 than would have been required for the remittance of the same amount in 1872-73, the last year before the long standing equilibrium between gold and silver was violently disturbed. So far as these remittances are required to meet fixed payments, such as Interest, Pensions and the like,—and such fixed payments constitute the bulk of the Home charges,—it may be said that this great sum of £3,324,000 represents the yearly taxation now required in addition to what would have been necessary if the old rate of exchange had been maintained. The rate of exchange fixed by the Secretary of State with the concurrence of the Lords of the Treasury for the adjustment of public financial transactions between Great Britain and India, during 1879-80 is Re. 1 = 1*s.* 7*d.* LOSS SINCE 1871-72. ADJUSTING RATE

277. In the Financial Statement published at the beginning of the present year, it was shown that the Government believed that a *bonâ fide* surplus of nearly £2,000,000 of income over expenditure had been secured; and of this sum, £1,500,000 was to be annually set aside as a special provision against famine. This apparently very satisfactory result was brought about partly by administrative improvements, but mainly by the imposition of new taxation, estimated to yield, eventually, about £1,100,000 a year (see para. 160). The Government then hoped that it saw its way to giving to the country the most complete protection which could be devised against the terrible calamities of famine to which it is periodically exposed. It was also sanguine that many reforms were within its reach which would be in the highest degree beneficial. EXPECTATION OF LAST YEAR.

278. Although the condition of the finances continues in other respects to be favorable, the fresh fall in the value of silver in relation to gold has, as has been shown, virtually swept away the financial improvement arrived at with so much difficulty. It may be considered that the whole of the new taxation has been swallowed up in the additional charges on account of Loss by Exchange. The net amount yielded by this taxation in the present year was, as has been stated in para. 160, about £971,400, and it is estimated at £1,077,400 for 1879-80. To remit the whole of the amount required to meet the Home FRUSTRATED BY FALL IN EXCHANGE.

* On the 1st April 1876, bills for only £12,000 were outstanding unpaid; the Secretary of State had suspended his drawings. The usual amount is about 1¾ millions.

Charges in the coming year, it has just been shown that the sum of £1,364,362 would be required in excess of the estimate of last year. The insurance provided against future famine has virtually ceased to exist; and the difficulties in the way of fiscal and commercial and administrative reform have been greatly aggravated. Nor can it be any way assumed that the evil will not continue and go on increasing.

FINANCIAL POLICY DISCONCERTED.

279. Under such circumstances it is extremely difficult to follow any settled financial policy; for the Government cannot even approximately tell what income will be required to meet the necessary expenditure of the State.

PROBLEM OCCUPYING ATTENTION OF GOVERNMENT.

280. It is hardly necessary to add that this most grave question has long been a cause of anxious deliberation to the Government of India. The Governor General in Council has submitted his views to the Secretary of State, and they are now under the consideration of Her Majesty's Government. It would plainly be undesirable to say more on the subject, until Her Majesty's Government has had time to mature its decision in regard to the measures which ought to be taken.

STANDARD SURPLUS CANNOT BE ABANDONED.

281. Although, for the present at least, the Surplus which the Government hoped that it had secured, has almost disappeared, the Governor General in Council will in no degree abandon the imperative duty of making, to the utmost of his ability, provision for protecting the country against famine. He still believes that a surplus of £1,500,000 a year, in ordinary times, is necessary to cover this liability alone.

PROVISION MADE FOR NEXT YEAR.

282. So far as the coming year is concerned, the help which it is hoped will be afforded by the British Treasury for meeting the expenses of the war, relieves the Government from financial anxiety on this account. For the present the Governor General in Council thinks it wise to abstain from imposing any fresh burdens on the country, and to accept the temporary loss of the surplus by which it was hoped that an insurance against famine had been provided.

NO FAMINE FUND WAS CONSTITUTED.

283. The propriety of the course followed by the Government last year in refusing to constitute any separate Fund in connection with the famine arrangements has thus, it may be added, been justified by the event. Foreseeing the possibility of such a contingency as that which has actually occurred, Sir John Strachey spoke in the Legislative Council on the 9th February 1878 as follows. Any other decision might, he said :—

"lead to results probably not contemplated by those who have suggested the establishment of a separate Fund; I mean that this might involve the necessity for imposing fresh taxation. Suppose, for instance, that the produce of the new taxes were, by law, strictly set apart from the general revenues, and paid into a separate Fund only to be applied to specified purposes: if then, any sudden change of circumstances arose, calling for seriously increased expenditure, or causing a considerable falling off in the revenue, we should have to choose between the imposition of fresh taxes and the abrogation of the law constituting the Fund; for I set aside the idea of meeting ordinary charges by borrowing, as a course financially inadmissible. This dilemma might arise, though the pressure was likely to be only temporary; nor can any one say that such a contingency would be at all improbable, or that it might not occur at any moment. With all my desire to see the pledges maintained that we have given, as to the application of a sum not less than £1,500,000 as an insurance against famine, I think it would be irrational, under many circumstances that I can conceive, to object to the temporary diversion of any necessary part of the revenue from this purpose, with the view of obtaining relief which might be no less urgently required than that which experience has taught us to be requisite in meeting famine. * * * Without thinking of a future far removed from us, events might, of course, happen which would make it impossible even for us who have designed these measures to maintain our present resolution."

ORDERED, that this Resolution, with the annexed Statement and Appendices, be published in a *Gazette of India Extraordinary;* and that copy thereof be forwarded to Her Majesty's Secretary of State for India; and also for information and guidance—

to each Department of the Government of India,
to each Local Government and Administration,
to the Comptroller General, and to each Accountant General and Deputy Accountant General in independent charge.

R. H. HOLLINGBERY,

Asstt. Secretary to the Government of India.

STATEMENTS.

REVENUE AND EXPENDITURE OF THE GOVERNMENT

Estimates

REVENUE	Accounts, 1877-78.	Budget Estimates, 1878-79.	Regular Estimates, 1878-79.	Increase.	Decrease.	Budget Estimates, 1879-80.	Budget Estimates, 1879-80, compared with Regular Estimates, 1878-79	
							Increase.	Decrease.
CIVIL.	£	£	£	£	£	£	£	£
I.—Land Revenue ...	20,026,036	22,071,000	22,241,000	170,000	...	21,945,000	...	296,000
II.—Tributes ...	675,120	705,000	709,000	4,000	...	703,000	...	6,000
III.—Forest	664,102	682,000	593,000	...	89,000	672,000	79,000	...
IV.—Excise ...	2,457,075	2,750,000	2,592,000	...	158,000	2,742,000	150,000	...
V.—Assessed Taxes ...	86,110	765,000	869,000	104,000	...	896,000	27,000	...
VI.—Provincial Rates ...	238,504	3,316,000	2,680,000	...	636,000	2,740,000	60,000	...
VII.—Customs	2,622,296	2,480,000	2,440,000	...	40,000	2,248,000	...	192,000
VIII.—Salt	6,460,082	6,813,000	6,900,000	87,000	...	7,000,000	100,000	...
IX.—Opium	9,182,722	8,250,000	9,347,000	1,097,000	...	9,000,000	...	347,000
X.—Stamps	2,993,483	2,977,000	3,071,000	94,000	...	3,087,000	16,000	...
XI.—Mint	443,859	180,000	172,000	...	8,000	180,000	8,000	...
XII.—Post Office ...	847,694	872,000	910,000	38,000	...	983,000	73,000	...
XIII.—Telegraph ...	358,430	334,000	376,000	42,000	...	380,000	4,000	...
XIV.—Minor Departments ...	74,616	26,000	66,000	40,000	...	58,000	...	8,000
XV.—Law and Justice ...	813,221	823,000	874,000	51,000	...	888,000	14,000	...
XVI.—Police ...	83,717	69,000	213,000	144,000	...	233,000	20,000	...
XVII.—Marine	231,538	201,000	233,000	32,000	...	206,000	...	27,000
XVIII.—Education	108,994	111,000	145,000	34,000	...	139,000	...	6,000
XIX.—Medical	36,229	33,000	53,000	20,000	...	39,000	...	14,000
XX.—Stationery and Printing	33,269	20,000	48,000	28,000	...	46,000	...	2,000
XXI.—Interest	528,288	562,000	612,000	50,000	...	634,000	22,000	...
XXII.—Superannuations ...	596,995	598,000	678,000	80,000	...	526,000	...	152,000
XXIII.—Miscellaneous ...	269,783	183,000	361,000	178,000	...	332,000	...	29,000
XXIV.—Public Works, Ordy.	357,704	196,000	516,000	328,000	...	477,000	...	39,000
XXV.—Irrigatn. & Navigatn	516,816	642,000	742,000	100,000	...	786,000	44,000	...
XXVI.—Guaranteed Railways	6,129,765	4,943,000	4,862,000	...	81,000	4,861,000	...	1,000
XXVII.—State Railways .	518,528	967,000	960,000	...	7,000	1,240,000	280,000	...
XXVIII.—Madras Canal Company	—7,839	...	15,000	15,000	...	2,000	...	13,000
XXIX.—Provl. & Local Deficits	*160,925	289,000	54,000	...	235,000	208,000	154,000	...
XXX.—Army	869,981	895,000	925,000	30,000	...	880,000	...	45,000
XXXI.—Gain by Exchange ...	561,238	497,000	423,000	...	74,000	431,000	8,000	
GRAND TOTAL ...	58,969,301	63,250,000	64,680,000	1,430,000	...	64,562,000	...	118,000
Deficit	3,543,087	...	...	...	...	1,395,000	2,695,000	...

* Including £80,643 Provincial contributions.

Fort William;
FINANCIAL DEPARTMENT,
The 13th March 1879.

E. W. KELLNER,
Offg. Deputy Comptroller General.

OF INDIA IN INDIA AND IN ENGLAND.

1879-80.

EXPENDITURE.	Accounts, 1877-78.	Budget Estimates, 1878-79.	Regular Estimates, 1878-79.	Increase.	Decrease.	Budget Estimates, 1879-80.	Budget Estimates, 1879-80, compared with Regular Estimates, 1878-79	
							Increase.	Decrease.
CIVIL.	£	£	£	£	£	£	£	£
1.—Interest on Debt ...	5,740,390	59,09,000	6,007,000	98,000	...	6,353,000	346,000	...
2.—Interest, other Accounts	355,867	372,000	376,000	4,000	...	386,000	10,000	...
3.—Refunds and Drawbacks ...	304,292	324,000	357,000	33,000	...	356,000	...	1,000
4.—Land Revenue ...	2,531,325	2,961,000	2,955,000	...	6,000	3,038,000	83,000	...
5.—Forest ...	421,667	479,000	473,000	...	6,000	510,000	37,000	...
6.—Excise ...	99,039	96,000	91,000	...	5,000	118,000	27,000	...
7.—Assessed Taxes ...	4,631	54,000	34,000	...	20,000	29,000	...	5,000
8.—Provincial Rates ...	1,027	43,000	43,000	...	...	53,000	10,000	...
9.—Customs ...	202,815	196,000	202,000	6,000	...	203,000	1,000	...
10.—Salt ...	539,858	520,000	419,000	...	101,000	383,000	...	36,000
11.—Opium ...	2,661,266	2,250,000	1,763,000	...	487,000	2,500,000	737,000	...
12.—Stamps ...	102,673	124,000	116,000	...	8,000	111,000	...	5,000
13.—Mint ...	132,083	110,000	105,000	...	5,000	113,000	8,000	...
14.—Post Office ...	905,821	942,000	1,009,000	67,000	...	1,083,000	74,000	...
15.—Telegraph ...	461,146	514,000	471,000	...	43,000	531,000	60,000	...
16.—Administration ...	1,473,764	1,463,000	1,484,000	21,000	...	1,498,000	14,000	...
17.—Minor Departments ...	331,604	550,000	363,000	...	187,000	375,000	12,000	...
18.—Law and Justice ...	3,319,673	3,299,000	3,400,000	101,000	...	3,381,000	...	19,000
19.—Police ...	2,158,237	2,368,000	2,425,000	57,000	...	2,472,000	47,000	...
20.—Marine ...	542,200	574,000	597,000	23,000	...	546,000	...	51,000
21.—Education ...	738,020	1,015,000	986,000	...	29,000	1,025,000	39,000	...
22.—Ecclesiastical ...	158,039	164,000	158,000	...	6,000	161,000	3,000	...
23.—Medical	611,819	647,000	663,000	16,000	...	679,000	16,000	...
24.—Stationery and Printing	425,645	430,000	509,000	79,000	...	536,000	27,000	...
25.—Political ..	468,975	432,000	500,000	68,000	...	426,000	...	74,000
26.—Allowces & Assignments	1,646,093	1,655,000	1,833,000	178,000	...	1,909,000	76,000	...
27.—Civil Furlough Allcks. .	237,362	233,000	231,000	..	2,000	232,000	1,000	...
28.—Superannuations ...	1,858,686	1,842,000	1,981,000	139,000	...	1,923,000	...	58,000
29.—Miscellaneous ...	219,534	276,000	301,000	25,000	...	277,000	...	24,000
30.—Famine Relief ...	5,345,775	500,000	555,000	55,000	...	10,000	...	545,000
31.—Public Works, Ordinary .	3,126,178	4,760,000	4,676,000	...	84,000	4,895,000	219,000	...
32.—Irrigation & Navigation	920,943	976,000	871,000	...	105,000	1,035,000	164,000	...
33.—Guaranteed Railways ...	5,454,680	5,441,000	5,634,000	193,000	...	5,541,000	...	93,000
34.—State Railways ...	420,754	704,000	1,032,000	328,000	...	995,000	...	37,000
35.—Madras Canal Company ...	50,335	50,000	50,000	...	...	50,000	...	...
36.—Provl. & Local Surpluses	247,034	21,000	300,000	279,000		17,000	...	283,000
37.—Army ...	16,639,761	15,800,000	17,010,000	1,210,000	...	18,255,000	1,245,000	...
38.—Loss by Exchange ...	1,653,377	3,000,000	3,400,000	400,000	...	3,952,000	552,000	...
TOTAL ORDINARY .	62,512,388	61,094,000	63,380,000	2,286,000	...	65,957,000	2,577,000	...
Surplus	...	2,156,000	1,300,000	...	856,000	..	..	
39.—Productive Public Work	4,791,052	4,555,000	4,599,000	44,000	...	3,500,000	...	1,099,000

W WATERFIELD,
Offg. Comptroller General.

R. B. CHAPMAN,
Secy. to the Govt. of India.

II.

REVENUE AND EXPENDITURE OF THE GOVERNMENT

(*Distinguishing Revenue and Charges*

Estimates,

REVENUE.	Accounts, 1877-78.	Budget Estimates, 1878-79.	Regular Estimates, 1878-79.	Increase.	Decrease	Budget Estimates, 1879-80.	Budget Estimates, 1879-80, compared with Regular Estimates, 1878-79. Increase.	Decrease.
CIVIL.	£	£	£	£	£	£	£	£
I.—Land Revenue ...	19,869,667	21,904,000	22,077,000	173,000	.	21,784,000		293,000
II.—Tributes	675,120	705,000	709,000	4,000	.	703,000	.	6,000
III.—Forest	664,102	682,000	593,000	...	89,000	672,000	79,000	.
IV.—Excise	2,457,075	2,750,000	2,592,000	...	158,000	2,742,000	150,000	...
V.—Assessed Taxes ...	86,110	765,000	869,000	104,000	—	896,000	27,000	...
VI.—Provincial Rates ...	238,504	3,316,000	2,680,000	—	636,000	2,740,000	60,000	...
VII.—Customs	2,622,296	2,480,000	2,440,000	—	40,000	2,248,000	...	192,000
VIII.—Salt	6,460,082	6,813,000	6,900,000	87,000	—	7,000,000	100,000	...
IX.—Opium	9,182,722	8,250,000	9,347,000	1,097,000	—	9,000,000	—	347 000
X.—Stamps	2,993,483	2,977,000	3,071,000	94,000	—	3,087,000	16,000	—
XI.—Mint	443,859	180,000	172,000	—	8,000	180,000	8,000	—
XII.—Post Office ...	847,694	872,000	910,000	38,000	—	983,000	73,000	—
XIII.—Telegraph ...	358,430	334,000	376,000	42,000	—	380,000	4,000	—
XIV.—Minor Departments...	74,616	26,000	66,000	40,000	—	58,000	...	8,000
XV.—Law and Justice ...	813,221	823,000	874,000	51,000	—	888,000	14,000	—
XVI.—Police	83,717	69,000	213,000	144,000	—	233,000	20,000	—
XVII.—Marine	231,538	201,000	233,000	32,000	—	206,000	—	27,000
XVIII.—Education ...	108,994	111,000	145,000	34,000	—	139,000	—	6,000
XIX.—Medical ...	36,229	33,000	53,000	20,000	—	39,000	—	14,000
XX.—Stationery & Printing	33,289	20,000	48,000	28,000	—	46,000	—	2,000
XXI.—Interest	528,288	562,000	612,000	50,000	—	634,000	22,000	—
XXII.—Superannuations ...	596,995	598,000	678,000	80,000	—	526,000	—	152,000
XXIII.—Miscellaneous .	269,783	183,000	361,000	178,000	—	332,000	—	29,000
XXIV.—Public Works, Ordy.	357,704	196,000	516,000	320,000	—	477,000	—	39,000
XXV.—Irrigation & Navign.	14,599	93,000	164,000	71,000	...	184,000	20,000	...
XXVII.—State Railway ...	9,364	10,000	10,000	.		10,000	...	...
XXIX.—Provl. & Local Deficits	*160,925	289,000	54,000	...	235,000	208,000	154,000	...
XXX.—Army	869,981	895,000	925,000	30,000	—	880,000	—	45,000
XXXI.—Gain by Exchange .	561,238	497,000	423,000	—	74,000	431,000	8,000	—
TOTAL ...	51,649,625	56,634,000	58,111,000	1,477,000		57,706,000	.	405,000
Revenue from Productive Public Works.								
I.—Land Revenue ...	156,369	167,000	164,000	...	3,000	161,000	...	3,000
XXV.—Irrign. and Navigation	502,217	549,000	578,000	29,000	.	602,000	24,000	...
XXVI.—Guaranteed Railways	6,129,765	4,943,000	4,862,000	...	81,000	4,861,000	...	1,000
XXVII.—State Railways ..	539,164	957,000	950,000	...	7,000	1,230,000	280,000	..
XXVIII.—Madras Canal Company	—7,839	...	15,000	15,000	.. .	2,000	...	13,000
Total ..	7,319,676	6,616,000	6,569,000		47,000	6,856,000	287,000	..
GRAND TOTAL REVENUE ...	58,969,301	63,250,000	64,680,000	1,430,000		64,562,000	...	118,000
Deficit	3,543,087	...	..	..	..	1,395,000	2,695,000	...

Fort William;
Financial Department,
The 13th March 1879.

E. W. Kellner,
Offg. Deputy Comptroller General.

OF INDIA IN INDIA AND IN ENGLAND.

of Productive Public Works.)

1879-80.

EXPENDITURE.	Accounts, 1877-78.	Budget Estimates, 1878-79.	Regular Estimates, 1878-79.	Increase.	Decrease	Budget Estimates, 1879-80.	Budget Estimates, 1879-80, compared with Regular Estimates, 1878-79. Increase.	Decrease.
CIVIL.	£	£	£	£	£	£	£	£
1.—Interest on Debt ..	4,672,450	4,650,700	4,594,000	...	56,700	4,758,000	164,000	...
2.—Interest, other Accounts	355,867	372,000	376,000	4,000	...	386,000	10,000	...
3.—Refunds and Drawbacks .	304,292	324,000	357,000	33,000	...	356,000	..	1,000
4.—Land Revenue ..	2,531,325	2,961,000	2,955,000	...	6,000	3,038,000	83,000	
5.—Forest ...	421,667	479,000	473,000	...	6,000	510,000	37,000	..
6.—Excise ..	99,039	96,000	91,000	...	5,000	118,000	27,000	
7.—Assessed Taxes ...	4,631	54,000	34,000		20,000	29,000	...	5,000
8.—Provincial Rates .	1,027	43,000	43,000	.	..	53,000	10,000	..
9.—Customs	202,815	196,000	202,000	6,000	...	203,000	1,000	...
10.—Salt . .	539,858	520,000	419,000		101,000	383,000	...	36,000
11.—Opium	2,661,266	2,250,000	1,763,000	...	487,000	2,500,000	737,000	...
12.—Stamps	102,673	124,000	116,000	...	8,000	111,000	...	5,000
13.—Mint	132,083	110,000	105,000		5,000	113,000	8,000	...
14.—Post Office . .	905,821	942,000	1,009,000	67,000	...	1,083,000	74,000	...
15.—Telegraph	461,146	514,000	471,000		43,000	531,000	60,000	...
16.—Administration ..	1,473,764	1,463,000	1,484,000	21,000	.	1,498,000	14,000	...
17.—Minor Departments ..	331,604	550,000	363,000	...	187,000	375,000	12,000	...
18.—Law and Justice ...	3,319,673	3,299,000	3,400,000	101,000	...	3,381,000	...	19,000
19.—Police ...	2,158,237	2,368,000	2,425,000	57,000		2,472,000	47,000	...
20.—Marine	542,200	574,000	597,000	23,000		546,000	...	51,000
21.—Education	738,020	1,015,000	986,000	..	29,000	1,025,000	39,000	...
22.—Ecclesiastical ...	158,039	164,000	158,000		6,000	161,000	3,000	...
23.—Medical	611,819	647,000	663,000	16,000	...	679,000	16,000	...
24.—Stationery & Printing	425,645	430,000	509,000	79,000	...	536,000	27,000	...
25.—Political	468,975	432,000	500,000	68,000	...	426,000	...	74,000
26.—Allowces. & Assignments	1,646,093	1,655,000	1,833,000	178,000	...	1,909,000	76,000	...
27.—Civil Furlough Allowces	237,362	233,000	231,000		2,000	232,000	1,000	...
28.—Superannuations ..	1,858,686	1,842,000	1,981,000	139,000		1,923,000	...	58,000
29.—Miscellaneous ...	219,534	276,000	301,000	25,000		277,000	...	24,000
30.—Famine Relief .	5,345,775	500,000	555,000	55,000	..	10,000	...	545,000
31.—Public Works Ordinary	3,126,178	5,174,000	4,676,000	...	498,000	4,895,000	219,000	
32.—Irrigation & Navigation ..	550,030	192,000	488,000	296,000	...	644,000	156,000	...
34.—State Railways ..	5,418	5,000	261,000	256,000	...	94,000	..	167,000
36.—Provl. & Local Surpluses	247,034	21,000	300,000	279,000		17,000	..	283,000
37.—Army	16,639,761	15,800,000	17,010,000	1,210,000	...	18,255,000	1,245,000	...
38.—Loss by Exchange	1,653,377	3,000,000	3,400,000	400,000		3,952,000	552,000	..
EXPENDITURE ORDINARY .	55,153,184	53,275,700	55,129,000	1,853,300		57,479,000	2,350,000	
Expenditure on Productive Public Works (Working Expenses and Interest).								
1.—Interest on Debt ...	1,067,940	1,258,300	1,413,000	154,700	...	1,595,000	182,000	...
32.—Irrigation and Navigation	370,913	370,000	383,000	13,000	...	391,000	8,000	...
33.—Guaranteed Railways .	5,454,680	5,441,000	5,634,000	193,000		5,541,000	...	93,000
34.—State Railways	415,336	699,000	771,000	72,000	...	901,000	130,000	
35.—Madras Canal Company ..	50,335	50,000	50,000	...	...	50,000		
Total ...	7,359,204	7,818,300	8,251,000	432,700	..	8,478,000	227,000	..
GRAND TOTAL	62,512,3 8	61,094,000	63,380,000	2,286,000		65,957,000	2,577,000	...
Surplus .		2,156,000	1,300,000	...	856,000		...	
39.—Productive Public Works	4,791,052	4,555,000	4,599,000	44,000	.	3,500,000		1,099,000

W. WATERFIELD,
Offg. Comptroller General.

R. B. CHAPMAN,
Secy. to the Govt. of India.

REVENUE AND EXPENDITURE OF THE GOVERNMENT OF INDIA IN INDIA AND

REVENUE.	Regular Estimates, 1878-79.				Budget Estimates, 1879-80.			
	Imperial.	Provincial	Local.	Total.	Imperial.	Provincial	Local.	Total.
	£	£	£	£	£	£	£	£
Opening Balance		687,400	857,700		...	902,600	843,700	..
I.—Land Revenue ...	21,215,200	1,015 400	10,400	22,241,000	20,915,800	1,017,700	11,500	21,945,000
II. Tributes	709,000			709,000	703,000	...		703,000
III.—Forest	551,600	18,200	23,200	593,000	629,600	18,100	24,300	672,000
IV.—Excise	589,900	2,001,000	1,100	2,592,000	659,900	2,081,000	1,100	2,742,000
V.—Assessed Taxes	619,500	249,500	...	869,000	711,200	184,800		896,000
VI.—Provincial Rates ...	61,700	347,600	2,270,700	2,680,000	144,300	344,400	2,251,300	2,740,000
VII.—Customs	2,229,200	210,800	...	2,440,000	2,050,200	197,800	...	2,248,000
VIII.—Salt	6,850,000	50,000	...	6,900,000	6,951,000	49,000	...	7,000,000
IX.—Opium ...	9,347,000	..	..	9,347,000	9,000,000		...	9,000,000
X.—Stamps	565,200	2,505,800	...	3,071,000	556,200	2,530,800	...	3,087,000
XI.—Mint	172,000	..	...	172,000	180,000		...	180,000
XII.—Post Office	909,600	...	400	910,000	982,600	...	400	983,000
XIII.—Telegraph	376,000	...	...	376,000	380,000	.		380,000
XIV.—Minor Departments	30,700	34,900	400	66,000	26,900	31,000	100	58,000
XV.—Law and Justice	83,100	783,300	7,600	874,000	77,300	803,500	7,200	888,000
XVI.—Police	600	188,600	23,800	213,000	..	208,600	24,400	233,000
XVII.—Marine	98,500	134,500	...	233,000	75,700	130,300	...	206,000
XVIII.—Education	700	118,200	26,100	145,000	1,100	112,900	25,000	139,000
XIX.—Medical	1,600	48,900	2,500	53,000	1,500	35,300	2,200	39,000
XX.—Stationery and Printing	7,800	40,200	...	48,000	7,900	38,100	...	46,000
XXI.—Interest	598,800	4,800	8,400	612,000	620,900	5,900	7,200	634,000
XXII.—Pensions	658,000	15,800	4,700	678,000	509,100	12,100	4,800	526,000
XXIII.—Miscellaneous	76,800	191,300	92,900	361,000	73,900	179,600	78,500	332,000
XXIV.—P. W. Ordinary	88,100	321,900	106,000	516,000	67,800	311,600	97,600	477,000
XXV.—Irrigation	264,800	469,700	7,500	742,000	270,100	503,900	12,000	786,000
XXVI.—Guaranteed Railways	4,862,000			4,862,000	4,861,000		...	4,861,000
XXVII.—State Railways	681,000	279,000	...	960,000	888,400	351,600	...	1,240,000
XXVIII.—Madras Canal	15,000			15,000	2,000	...	...	2,000
XXIX.—Provl. and Local Deficits ...	54,000		...	54,000	208,000	..		208,000
XXX.—Army	925,000		.	925,000	880,000			880,000
XXXI.—Gain by Exchange ...	422,300	700	...	423,000	430,400	600	...	431,000
	53,064,700	9,029,600	2,585,700	64,680,000	52,865,800	9,148,600	2,547,600	64,562,000
Allotments	...	*5,019,600*	...	.	...	*4,498,100*	...	.
Contributions	...	*2,900*	*45,400*	.		...	*51 600*	...
Debt	...	..	*16,200*	...	...	...	*5,900*	...
TOTAL ...	.	14,052,100	2,647,300	...	..	13,646,700	2,605,100	...
GRAND TOTAL ..	...	14,739,500	3,505,000	...	..	14,549,300	3,448,800	...
Provl and Local Deficit	..	...				65,600	125,500	...

Fort William;
FINANCIAL DEPARTMENT,
The 13th March 1879.

E. W. KELLNER,
Offg. Deputy Comptroller General.

IN ENGLAND IN THE THREE DIVISIONS, IMPERIAL, PROVINCIAL AND LOCAL.

EXPENDITURE.	Regular Estimates, 1878-79.				Budget Estimates, 1879-80.			
	Imperial.	Provincial.	Local.	Total.	Imperial.	Provincial.	Local.	Total.
	£	£	£	£	£	£	£	£
1.—Interest	5,365,600	641,400	...	6,007,000	5,654,100	698,900	...	6,353,000
2.—Interest	375,600	400	...	376,000	385,500	500	...	386,000
3.—Refunds and Drawbacks ...	179,300	152,400	25,300	357,000	197,200	134,000	24,800	356,000
4.—Land Revenue	894,900	1,605,000	455,100	2,955,000	923,500	1,632,100	482,400	3,038,000
5.—Forest	439,100	13,300	20,600	473,000	476,500	14,000	19,500	510,000
6.—Excise	23,000	67,200	800	91,000	22,600	94,600	800	118,000
7.—Assessed Taxes	3,600	30,400	...	34,000	5,000	24,000	...	29,000
8.—Provincial Rates	...	6,000	37,000	43,000	...	10,200	42,800	53,000
9.—Customs	25,100	176,900	...	202,000	24,400	178,600	...	203,000
10.—Salt	330,300	88,700	...	419,000	285,300	97,700	...	383,000
11.—Opium	1,763,000	...	...	1,763,000	2,500,000	...	...	2,500,000
12.—Stamps	57,800	58,200	...	116,000	51,300	59,700	...	111,000
13.—Mint	105,000	...	...	105,000	113,000	...	...	113,000
14.—Post Office	922,900	29,300	56,800	1,009,000	993,900	27,800	61,300	1,083,000
15.—Telegraph	471,000	...	...	471,000	531,000	...	...	531,000
16.—Administration	898,300	573,800	11,900	1,484,000	911,000	575,100	11,900	1,498,000
17.—Minor Departments	245,900	91,500	25,600	363,000	257,500	88,800	28,700	375,000
18.—Law and Justice	566,600	2,833,300	100	3,400,000	560,900	2,820,000	100	3,381,000
19.—Police	20,300	2,166,600	238,100	2,425,000	20,500	2,209,800	241,700	2,472,000
20.—Marine	453,700	143,300	...	597,000	395,700	150,300	...	546,000
21.—Education	11,100	708,100	266,800	986,000	10,100	728,800	286,100	1,025,000
22.—Ecclesiastical	121,700	36,300	...	158,000	124,400	36,600	...	161,000
23.—Medical	156,600	422,600	83,800	663,000	162,300	421,600	95,100	679,000
24.—Stationery and Printing ...	224,500	283,900	600	509,000	250,000	284,800	1,200	536,000
25.—Political	499,300	600	100	500,000	425,500	400	100	426,000
26.—Allowances	1,180,400	652,600	...	1,833,000	1,252,200	656,800	...	1,909,000
27.—C. F. & A. Allowances	230,500	500	...	231,000	231,700	300	...	232,000
28.—Superannuation	1,841,200	139,400	400	1,981,000	1,781,800	140,800	400	1,923,000
29.—Miscellaneous	127,200	103,500	70,300	301,000	92,400	116,500	68,100	277,000
30.—Famine Relief	67,400	487,600	...	555,000	...	10,000	...	10,000
31.—P. W. Ordinary	1,723,400	1,652,100	1,300,500	4,676,000	1,845,900	1,693,100	1,356,000	4,895,000
32.—Irrigation	594,400	272,700	3,900	871,000	594,000	437,300	3,700	1,035,000
33.—Guaranteed Railways	5,634,000	...	...	5,634,000	5,541,000	...	...	5,541,000
34.—State Railways	718,100	313,900	...	1,032,000	741,400	253,600	...	995,000
35.—Madras Canal	50,000	...	...	50,000	50,000	...	...	50,000
36.—P. & L. Surpluses	300,000	...	...	300,000	17,000	...	...	17,000
37.—Army	17,010,000	...	...	17,010,000	18,255,000	...	...	18,255,000
38.—Loss by Exchange	3,400,000	...	...	3,400,000	3,952,000	...	...	3,952,000
	47,030,800	13,751,500	2,597,700	63,380,000	49,635,600	13,596,700	2,724,700	65,957,000
Contributions	...	*45,400*	*2,900*	...	...	*51,600*	...	...
Debt	...	...	*60,700*	...	...	...	*7,200*	...
P. P. Works—Capital Exptre. Provl. ...	...	*40,000*	...	...	...	*64,000*	...	...
TOTAL ...	...	13,836,900	2,661,300	...	...	13,712,300	2,731,900	...
Closing Balance	...	902,000	843,700	...	...	837,000	716,900	...
GRAND TOTAL ...	...	14,739,500	3,505,000	...	...	14,549,300	3,448,800	...
Provincial and Local Surplus ...	...	215,200	30,500	...	...	...	...	...

W. WATERFIELD,
Offg. Comptroller General.

R. B. CHAPMAN,
Secy. to the Govt. of India.

IV.

RECEIPTS AND DISBURSEMENTS AT THE TREASURIES OF

RECEIPTS.	Accounts, 1877-78.	Budget Estimates, 1878-79.	Regular Estimates, 1878-79.	Increase.	Decrease.	Budget Estimates, 1879-80.	Budget Estimates, 1879-80, compared with Regular Estimates, 1878-79. Increase.	Decrease.
	£	£	£	£	£	£	£	£
I.—Balance ...	15,464,665	16,000,000	15,574,959	...	425,041	14,200,000	...	1,374,959
II.—Public revenue ...	58,969,301	63,250,000	64,680,000	1,430,000	...	64,562,000	...	118,000
III.—Local revenue ...	3,811,061	600,000	455,000	...	145,000	450,000	...	5,000
IV.—Service funds, civil ...	584,323	600,000	590,000	...	10,000	603,000	13,000	...
V.—Service funds, military	...	...	...	...	...	...	...	...
VI.—Loans to native states, corporations and individuals repaid ...	422,493	200,000	200,000	...	...	216,000	16,000	...
VII.—Savings banks' deposits	725,688	700,000	720,000	20,000	...	730,000	10,000	...
VIII.—Other deposits received & advances recovered	26,678,791	14,000,000	12,687,000	...	1,313,000	12,000,000	...	687,000
IX.—Local remittances ...	79,119	200,000	155,000	...	45,000	456,000	301,000	...
X.—Inter-provincial and inter-departmental transactions ...	15,978,696	20,000,000	25,000,000	5,000,000	...	25,000,000	...	...
XI.—Remittance account with the Home Treasury ...	1,229,432	1,300,000	1,531,000	231,000	...	1,196,000	...	335,000
XII.—Secretary of State's bills on India sold*	10,134,455	17,000,000	15,680,000	...	1,320,000	15,000,000	...	680,000
XIII.—Sundry obligations incurred ...	552,713	500,000	532,000	32,000	...	602,000	70,000	...
XIV.—Public debt incurred*	8,367,186	2,800,000	16,329,000	13,529,000	...	8,009,500	...	8,319,500
XV.—Guaranteed railway capital received ...	4,287,902	1,950,000	2,681,000	731,000	...	3,073,000	392,000	...
TOTAL ...	147,285,825	139,100,000	156,814,959	17,714,959	...	146,097,500	...	10,717,459

*The Estimates in this Statement of the amounts to be borrowed and to be supplied to the Home Treasury by Bills in 1879-80 are the that the Secretary of State will raise by Bills the exact amount stated;

Abstract of the above showing how the

ACCOUNTS, 1877-78.	£		£	REGULAR ESTI	£
Surplus of local revenue	183,830	Deficit of public revenue	8,334,139	Surplus of local revenue	35,000
Service funds, civil ...	60,037	Service funds, military ...	281,687	Service funds, civil ...	113,000
Deposits	2,212,894	Loans to native states, corporations and individuals	1,082,557	Savings banks' deposits ...	30,000
Sundry obligations ...	58,422	Savings banks' deposits withdrawn	10,858	Remittances	285,041
Public debt incurred ...	7,345,416	Remittances	166,811	Public debt incurred ...	4,498,000
Guaranteed railway capital received	125,747	Balance increased ...	110,294	Sundry obligations ...	183,000
				Balance reduced ...	1,374,959
TOTAL ...	9,986,346	TOTAL ...	9,986,346	TOTAL ...	6,519,000

Fort William;
FINANCIAL DEPARTMENT,
The 13th March 1879.

E. W. KELLNER,
Offg. Deputy Comptroller General.

THE GOVERNMENT OF INDIA IN INDIA AND IN ENGLAND.

DISBURSEMENTS.	Accounts, 1877-78.	Budget Estimates, 1878-79.	Regular Estimates, 1878-79.	Increase.	Decrease.	Budget Estimates, 1879-80.	Budget Estimates, 1879-80, compared with Regular Estimates, 1878-79. Increase.	Decrease.
	£	£	£	£	£	£	£	£
1.—Whole public expenditure	67,303,440	65,649,000	67,979,000	2,330,000	...	69,457,000	1,478,000	...
2.—Local expenditure ...	3,627,231	600,000	420,000	...	180,000	455,000	35,000	...
3.—Service funds, civil ...	524,286	500,000	477,000	...	23,000	453,000	...	24,000
4.—Service funds, military ...	281,687	281,000	357,000	76,000	...	214,000	...	143,000
5.—Loans advanced to native states, corporations and individuals ...	1,505,050	800,000	1,240,000	440,000	...	416,000	...	824,000
6.—Savings banks' deposits withdrawn ...	736,546	650,000	690,000	40,000	...	700,000	10,000	...
7.—Other deposits repaid and advances made ...	24,465,897	14,000,000	13,800,000	...	200,000	12,000,000	...	1,800,000
8.—Local remittances ...	89,789	200,000	113,000	...	87,000	837,000	724,000	...
9.—Inter-provincial and inter-departmental transactions ...	15,871,617	20,000,000	24,635,959	4,635,959	...	24,525,000	...	110,959
10.—Remittance account with the home treasury ...	1,166,288	1,270,000	1,652,000	382,000	...	1,290,000	...	362,000
11.—Secretary of state's bills on India paid ...	10,460,819	17,000,000	15,680,000	...	1,320,000	15,000,000	...	680,000
12.—Sundry obligations discharged ...	494,291	400,000	349,000	...	51,000	494,500	145,500	...
13.—Public debt discharged ...	1,021,770	300,000	11,831,000	11,531,000	...	3,683,000	...	8,148,000
14.—Guaranteed railway capital withdrawn ...	4,162,155	2,950,000	3,391,000	441,000	...	3,073,000	...	318,000
15.—Balance ...	15,574,959	14,500,000	14,200,000	...	300,000	13,500,000	...	700,000
TOTAL ...	147,285,825	139,100,000	156,814,959	17,714,959	...	146,097,500	...	10,717,459

best that can now be made; but they are subject to modification as the year goes on; the Government must not be understood to pledge itself or that the exact amount stated will be borrowed during the year.

Ways and Means are provided.

MATES, 1878-79.	£	BUDGET ESTIMATES, 1879-80.	£		£
Deficit of public revenue	3,299,000	Service funds, civil ...	150,000	Deficit of public revenue	4,895,000
Service funds, military ...	357,000	Savings banks' deposits ...	30,000	Deficit of local revenue	5,000
Loans to native states, corporations and individuals	1,040,000	Sundry obligations ...	107,500	Service funds, military ...	214,000
Deposits repaid ...	1,113,000	Public debt incurred ...	4,326,500	Loans to native states, corporations and individuals	200,000
Guaranteed railway capital withdrawn ...	710,000	Balance reduced ...	700,000		
TOTAL ...	6,519,000	TOTAL ...	5,314,000	TOTAL ...	5,314,000

W. WATERFIELD,
Offg. Comptroller General.

R. B. CHAPMAN,
Secy. to the Govt. of India.

V.

REVENUE AND EXPENDITURE OF THE

Estimates,

REVENUE.	Accounts, 1877-78.	Budget Estimates, 1878-79.	Regular Estimates, 1878-79.	Increase.	Decrease.	Budget Estimates, 1879-80.	Budget Estimates, 1879-80, compared with Regular Estimates, 1878-79. Increase.	Decrease.
CIVIL.	£	£	£	£	£	£	£	£
I.—Land Revenue ...	20,026,036	22,071,000	22,241,000	170,000	...	21,945,000	...	296,000
II.—Tributes	675,120	705,000	709,000	4,000	...	703,000	...	6,000
III.—Forest	650,668	682,000	592,500	...	89,500	670,400	77,900	...
IV.—Excise	2,457,075	2,750,000	2,592,000	...	158,000	2,742,000	150,000	...
V.—Assessed Taxes ...	86,110	765,000	869,000	104,000	...	896,000	27,000	...
VI.—Provincial Rates ...	238,504	3,316,000	2,680,000	...	636,000	2,740,000	60,000	...
VII.—Customs	2,622,296	2,480,000	2,440,000	...	40,000	2,248,000	...	192,000
VIII.—Salt	6,460,082	6,813,000	6,900,000	87,000	...	7,000,000	100,000	...
IX.—Opium	9,182,722	8,250,000	9,347,000	1,097,000	...	9,000,000	...	347,000
X.—Stamps	2,993,483	2,977,000	3,071,000	94,000	...	3,087,000	16,000	...
XI.—Mint	443,822	180,000	171,900	...	8,100	180,000	8,100	...
XII.—Post Office ...	847,694	872,000	910,000	38,000	...	983,000	73,000	...
XIII.—Telegraph ...	352,281	329,100	355,400	26,300	...	357,000	1,600	...
XIV.—Minor Departments ...	23,236	23,000	36,600	13,600	...	32,400	...	4,200
XV.—Law and Justice ...	813,221	823,000	874,000	51,000	...	888,000	14,000	...
XVI.—Police	83,717	69,000	213,000	144,000	...	233,000	20,000	...
XVII.—Marine	231,538	201,000	233,000	32,000	...	206,000	...	27,000
XVIII.—Education	108,994	111,000	145,000	34,000	...	139,000	...	6,000
XIX.—Medical ...	34,206	32,000	51,400	19,400	...	37,500	...	13,900
XX.—Stationery and Printing	33,289	26,000	48,000	28,000	...	46,000	...	2,000
XXI.—Interest	504,671	552,000	598,000	46,000	...	624,000	26,000	...
XXII.—Superannuation Contributions	495,070	501,000	579,300	78,300	...	430,500	...	148,800
XXXI.—Gain by Exchange ...	561,238	497,000	423,000	...	74,000	431,000	8,000	...
XXIII.—Miscellaneous ...	254,291	174,000	349,500	175,500	...	328,100	...	21,400
XXIV.—Public Works, Ordy. ...	340,619	159,600	499,300	339,700	...	461,000	...	38,300
XXV.—Irrigation and Navigation	516,051	660,000	741,500	81,500	...	785,500	44,000	...
XXVI.—Guaranteed Railways	6,129,765	4,943,000	4,862,000	...	81,000	4,861,000	...	1,000
XXVII.—State Railways ...	548,528	967,000	960,000	...	7,000	1,240,000	280,000	...
XXVIII.—Madras Canal Company	—7,839	...	15,000	15,000	...	2,000	...	13,000
XXIX.—Provincial and Local Deficit ...	160,925	289,000	54,000	...	235,000	208,000	154,000	...
XXX.—Army	810,016	850,000	877,500	27,500	...	844,500	...	33,000
GRAND TOTAL ...	58,677,429	63,061,700	64,438,900	1,377,200	...	64,348,900	...	90,000

Fort William;
FINANCIAL DEPARTMENT,
The 13th March 1879.

E. W. KELLNER,
Offg. Deputy Comptroller General.

GOVERNMENT OF INDIA IN INDIA.

1879-80.

EXPENDITURE.	Accounts, 1877-78.	Budget Estimates, 1878-79.	Regular Estimates, 1878-79.	Increase.	Decrease.	Budget Estimates, 1879-80.	Budget Estimates, 1879-80, compared with Regular Estimates, 1878-79. Increase.	Decrease.
CIVIL.	£	£	£	£	£	£	£	£
1.—Interest on Debt ...	3,248,108	3,280,500	3,414,400	133,900	...	3,684,500	270,100	...
2.—Interest, other Accounts	355,152	371,000	375,100	4,100	...	385,000	9,900	...
3.—Refunds and Drawbacks ...	304,292	324,000	357,000	33,000	...	356,000	...	1,000
4.—Land Revenue ...	527,958	2,958,100	2,952,900	...	5,200	3,035,300	82,400	...
5.—Forests	414,329	476,000	470,200	...	5,800	505,900	35,700	...
6.—Excise	4,327	96,000	91,000	...	5,000	118,000	27,000	...
7.—Assessed Taxes ...	4 631	54,000	34,000	...	20,000	29,000	...	5,000
8.—Provincial Rates ...	1,027	43,000	43,000	...	...	53,000	10,000	...
9.—Customs	202,815	196,000	202,000	6,000	...	203,000	1,000	...
10.—Salt	539,048	520,000	419,000	...	101,000	383,000	...	36,000
11.—Opium	2,659,504	2,249,000	1,762,000	...	487,000	2,499,100	737,100	...
12.—Stamps	74,213	74,300	73,300	...	1,000	74,900	1,600	...
13.—Mint	105,849	88,000	92,700	4,700	...	87,300	...	5,400
14.—Post Office	809,235	843,900	917,500	73,600	...	983,300	65,800	...
15.—Telegraph	376,376	377,700	372,700	...	5,000	392,200	19,500	...
16.—Administration ...	1,258,071	1,247,400	1,263,600	16,200	...	1,279,600	16,000	...
17.—Minor Departments ...	300,725	510,000	335,500	...	174,500	346,600	11,100	...
18.—Law and Justice ...	3,319,243	3,296,300	3,397,400	101,100	...	3,379,500	...	17,900
19.—Police	2,158,237	2,368,000	2,425,000	57,000	...	2,472,000	47,000	...
20.—Marine	390,501	411,300	437,700	26,400	...	396,900	...	40,800
21.—Education	737,629	1,014,400	984,600	...	29,800	1,024,500	39,900	...
22.—Ecclesiastical	156,611	162,900	155,800	...	7,100	159,900	4,100	...
23.—Medical	611,819	647,000	663,000	16,000	...	679,000	16,000	...
24.—Stationery and Printing...	236,308	232,000	311,000	79,000	...	345,900	34,900	...
25.—Political	389,791	398,700	466,700	68,000	...	375,700	...	91,000
26.—Allowances and Assigns....	1,625,026	1,633,900	1,798,900	165,000	...	1,887,900	89,000	...
27.—Civil Furlo. Allowances	2,240	1,000	4,000	3,000	...	2,000	...	2,000
28.—Superannuations ...	603,377	588,000	658,000	70,000	...	634,000	...	24,000
29.—Miscellaneous ...	172,926	243,000	267,000	24,000	...	245,000	...	22,000
30.—Famine Relief... ...	5,335,090	500,000	555,000	55,000	...	10,000	...	545,000
31.—Public Works, Ordinary ...	3,029,602	4,635,500	4,574,000	...	61,500	4,752,200	178,200	...
32.—Irrigation and Navigation	920,751	976,000	870,800	...	105,200	1,034,800	164,000	...
33.—Guaranteed Railways ...	819,189	742,000	944,800	202,800	...	796,500	...	148,300
34.—State Railways ...	420,754	704,000	1,032,000	328,000	...	995,000	...	37,000
35.—Madras Canal Company ...	352	...	...	...	...	...	...	...
36.—Provincial and Local Surplus	247,034	21,000	300,000	279,000	...	17,000	...	283,000
37.—Army	12,358,511	11,919,600	12,960,200	1,040,600	...	14,135,300	1,175,100	...
38.—Loss by Exchange ...	1,653,377	3,000,000	3,400,000	400,000	...	3,952,000	552,000	...
GRAND TOTAL ...	48,464,038	47,203,500	49,381,800	2,178,300	...	51,710,800	2,329,000	...
39.—Productive Public Works	3,644,229	3,568,000	3,846,500	429,500	...	2,720,700	...	1,276,800

W. WATERFIELD,
Offg. Comptroller General.

R. B. CHAPMAN,
Secy. to the Govt. of India.

VI.

REVENUE AND EXPENDITURE OF THE HOME

Estimates,

REVENUE.	Accounts, 1877-78.	Budget Estimates, 1878-79.	Regular Estimates, 1878-79.	Increase.	Decrease.	Budget Estimates, 1879-80.	Budget Estimates, 1879-80, compared with the Regular Estimates, 1878-79. Increase.	Decrease.
	£	£	£	£	£	£	£	£
III.—Forest ...	13,434	...	500	500	...	1,600	1,100	...
XI.—Mint ...	37	...	100	100	...	...	...	100
XIII.—Telegraph ...	6,149	4,900	20,600	15,700	...	23,000	2,400	...
XIV.—Minor Departments...	51,380	3,000	29,400	26,400	...	25,600	...	3,800
XIX.—Medical ...	2,023	1,600	1,600	...	...	1,500	...	100
XXI.—Interest ...	23,617	10,000	14,000	4,000	...	10,000	...	4,000
XXII.—Superiannuation Contributions ...	101,925	97,000	98,700	1,700	...	95,500	...	3,200
XXIV.—Miscellaneous ...	15,492	8,400	11,500	3,100	...	3,900	...	7,600
XXV.—Public Works, Ordy.	17,085	18,400	16,700	...	1,700	16,000	...	700
XXVI.—Irrigation ...	765	...	500	500	...	500	...	...
XXXI. -Army	59,965	45,000	47,500	2,500	...	35,500	...	12,000
GRAND TOTAL ...	291,872	188,300	241,100	52,800	...	213,100	...	28,000

Fort William;
FINANCIAL DEPARTMENT,
The 13th March 1879.

E. W. KELLNER,
Offg. Deputy Comptroller General.

TREASURY OF THE GOVERNMENT OF INDIA.

1879-80.

EXPENDITURE.	Accounts, 1877-78.	Budget Estimates, 1878-79.	Regular Estimates, 1878-79.	Increase.	Decrease.	Budget Estimates, 1879-80.	Budget Estimates, 1879-80, compared with Regular Estimates, 1878-79. Increase.	Decrease.
	£	£	£	£	£	£	£	£
1.—Interest on Debt ...	2,492,282	2,628,500	2,592,600	...	35,900	2,668,500	75,900	...
2.—Interest, other Accounts	715	1,000	900	...	100	1,000	100	...
4.—Land Revenue ...	3,367	2,900	2,100	...	800	2,700	600	...
5.—Forest	7,338	3,000	2,800	...	200	4,100	1,300	...
6.—Excise	4,702	...	...	...	...	...	...	...
10.—Salt	810	...	...	...	...	...	...	...
11.—Opium	1,762	1,000	1,000	...	...	900	...	100
12.—Stamps	28,460	49,700	42,700	...	7,000	36,100	...	6,600
13.—Mint	26,234	22,000	12,300	...	9,700	25,700	13,400	...
14.—Post Office	96,586	98,100	91,500	...	6,600	99,700	8,200	...
15.—Telegraph	84,770	136,300	98,300	...	38,000	138,800	40,500	...
16.—Administration ...	215,693	215,600	220,400	4,800	...	218,400	...	2,000
17.—Minor Departments ...	30,878	40,000	27,500	...	12,500	28,400	900	...
18.—Law and Justice ...	431	2,700	2,600	...	100	1,500	...	1,100
20.—Marine	151,699	162,700	159,300	...	3,400	149,100	...	10,200
21.—Education	391	600	1,400	800	...	500	...	900
22.—Ecclesiastical	1,428	1,100	2,200	1,100	...	1,100	...	1,100
24.—Stationery and Printing ...	189,337	198,000	198,000	...	...	190,100	...	7,900
25.—Political	79,184	33,300	33,300	...	...	50,300	17,000	...
26.—Allowces. and Assigns. ...	21,067	21,100	34,100	13,000	...	21,100	...	13,000
27.—Civil Furlough Allowces.	235,122	232,000	227,000	...	5,000	230,000	3,000	...
28.—Superannuations ...	1,255,309	1,254,000	1,323,000	69,000	...	1,289,000	...	34,000
30.—Miscellaneous... ...	46,608	33,000	34,000	1,000	...	32,000	...	2,000
31.—Famine Relief... ...	10,685	...	...	...	...	...	...	...
32.—Public Works, Ordinary ...	96,576	124,500	102,000	...	22,500	142,800	40,800	...
33.—Irrigation	192	...	200	200	...	200	...	...
34.—Guaranteed Railways ...	4,635,491	4,699,000	4,689,200	...	9,800	4,744,500	55,300	...
36.—Madras Canal Company ...	49,983	50,000	50,000	...	...	50,000	...	...
38.—Army	4,281,250	3,880,400	4,049,800	169,400	...	4,119,700	69,900	...
TOTAL ORDINARY ...	14,048,350	13,890,500	13,998,200	107,700	...	14,246,200	248,000	...
39.—Productive Public Works	1,146,823	987,000	752,500	...	234,500	779,300	26,800	...

W. WATERFIELD,
Offg. Comptroller General.

R. B. CHAPMAN,
Secy. to the Govt. of India.

VII.

RECEIPTS AND DISBURSEMENTS AT THE TREASURIES

RECEIPTS.	Accounts, 1877-78.	Budget Estimates, 1878-79.	Regular Estimates, 1878-79.	Increase	Decrease	Budget Estimates, 1879-80.	Estimates, 1879-80, compared with Regular Estimates, 1878-79	
							Increase.	Decrease.
	£	£	£	£	£	£	£	£
I.—Balance	12,750,698	14,734,600	14,498,302	...	236,298	12,988,800	...	1,509,502
II.—Public revenue ...	58,677,429	63,061,700	64,438,900	1,377,200	...	64,348,900	...	90,000
III.—Local revenue ...	3,811,061	600,000	455,000	...	145,000	450,000	...	5,000
IV.—Service funds, civil ...	584,323	600,000	590,000	...	10,000	603,000	13,000	...
V.—Service funds, military	...	...	...	...	...	...	...	...
VI.—Loans to native states, corporations and individuals repaid ...	422,493	200,000	200,000	...	...	216,000	16,000	..
VII.—Savings banks' deposits...	725,688	700,000	720,000	20,000	...	730,000	10,000	...
VIII.—Other deposits received & advances recovered	26,617,482	13,996,000	12,681,000	...	1,315,000	11,996,000	...	685,000
IX.—Local remittances ..	79,119	200,000	155,000	...	45,000	456,000	301,000	...
X.—Inter-provincial and inter-departmental transactions ...	15,978,696	20,000,000	25,000,000	5,000,000	...	25,000,000	...	...
XI.—Remittance account with the Home Treasury ...	1,119,627	1,145,000	1,027,000	...	118,000	1,089,000	62,000	...
XIII.—Sundry obligations incurred ...	552,713	500,000	532,000	32,000	...	602,000	70,000	..
XIV.—Public debt incurred*	4,087,186	2,800,000	13,317,400	10,517,400	..	5,000,000	...	8,317,400
XV.—Guaranteed railway capital received ...	2,010,667	1,822,100	1,877,500	55,400	...	2,149,700	272,200	...
TOTAL ...	127,417,182	120,359,400	135,492,102	15,132,702		125,629,400		9,862,702

* The Estimates in this Statement of the amounts to be borrowed and to be supplied to the Home Treasury by Bills in 1879-80 are the that the Secretary of State will raise by Bills the exact amount stated; or that the exact amount stated

Abstract of the above showing how the

ACCOUNTS, 1877-78.				REGULAR ESTI	
	£		£		£
Surplus of public revenue ...	6,569,162	Deficit of public revenue	..	Surplus of public revenue	11,210,600
Surplus of local revenue ...	183,830	Service funds, military ...	281,687	Surplus of local revenue	35,000
Service funds, civil ...	60,037	Loans to native states, corporations and individuals	1,082,557	Service funds, civil ..	113,000
Deposits received ...	2,154,512	Savings banks' deposits withdrawn ...	10,858	Savings Banks' deposits	30,000
Savings banks' deposits ...	...	Secretary of state's bills paid	10,460,819	Remittances	917,598
Remittances ...	1,053,443	Balance increased ...	1,747,604	Sundry obligations ...	183,000
Public debt incurred ..	3,065,416			Public debt incurred	3,875,900
Guaranteed railway capital received ...	438,703			Guaranteed railway capital received ..	317,400
Sundry obligations ...	58,422			Balance reduced ...	1,509,502
Balance reduced ...	...				
TOTAL ...	13,583,525	TOTAL ...	13,583,525	TOTAL ...	18,192,000

Fort William,
Financial Department,
The 15th March 1879.

E. W. KELLNER,
Offg. Deputy Comptroller General.

OF THE GOVERNMENT OF INDIA IN INDIA.

DISBURSEMENTS.	Accounts, 1877-78.	Budget Estimates, 1878-79.	Regular Estimates, 1878-79.	Increase.	Decrease.	Budget Estimates, 1879-80.	Budget Estimates, 1879-80, compared with Regular Estimates, 1878-79. Increase.	Decrease.
	£	£	£	£	£	£	£	£
1.—Whole public expenditure	52,108,267	50,771,500	53,228,300	2,456,800	...	54,431,500	1,203,200	...
2.—Local expenditure ...	3,627,231	600,000	420,000	...	180,000	455,000	35,000	...
3.—Service funds, civil ...	524,286	500,000	477,000	...	23,000	453,000	...	24,000
4.—Service funds, military ...	281,687	281,000	357,000	76,000	...	214,000	...	143,000
5.—Loans advanced to native states, corporations and individuals ...	1,505,050	800,000	1,240,000	440,000	...	416,000	...	824,000
6.—Savings banks' deposits withdrawn ...	736,546	650,000	690,000	40,000	...	700,000	10,000	...
7.—Other deposits repaid and advances made ...	24,462,970	13,996,000	13,796,000	...	200,000	11,996,000	...	1,800,000
8.—Local remittances ...	89,789	200,000	113,000	...	87,000	837,000	724,000	...
9.—Inter-provincial and inter-departmental transactions ...	15,871,617	20,000,000	24,635,959	4,635,959	...	24,525,000	...	110,959
10.—Remittance account with the home treasury ...	162,593	157,900	515,443	357,543	...	256,500	...	258,943
11.—Secretary of state's bills on India paid* ...	10,460,819	17,000,000	15,680,000	...	1,320,000	15,000,000	...	680,000
12.—Sundry obligations discharged ...	494,291	400,000	349,000	...	51,000	494,500	145,500	...
13.—Public debt discharged ...	1,021,770	300,000	9,441,500	9,141,500	...	1,673,500	...	7,768,000
14.—Guaranteed railway capital withdrawn ...	1,571,964	1,633,800	1,560,100	...	73,700	1,608,900	48,800	...
15.—Balance ...	14,498,302	13,069,200	12,988,800	..	80,400	12,568,500	...	420,300
TOTAL ...	127,417,182	120,359,400	135,492,102	15,132,702	...	125,629,400	...	9,862,702

best that can now be made; but they are subject to modification as the year goes on; the Government must not be understood to pledge itself will be borrowed during the year, or that it will be borrowed in India or in England as the case may be.

Ways and Means are provided.

MATES, 1878-79.

	£
Service funds, military ...	357,000
Loans to native states, corporations and individuals	1,040,000
Deposits repaid ...	1,115,000
Secretary of state's bills paid ...	15,680,000
TOTAL ...	18,192,000

BUDGET ESTIMATES, 1879-80

	£
Surplus of public revenue	9,917,400
Service funds, civil ...	150,000
Savings banks' deposits ...	30,000
Remittances ...	926,500
Sundry obligations ...	107,500
Public debt incurred ...	3,326,500
Guaranteed railway capital received ...	540,800
Balance reduced ...	420,300
TOTAL ...	15,419,000

	£
Deficit of local revenue ...	5,000
Service funds, military ...	214,000
Loans to native states, corporations and individuals	200,000
Secretary of state's bills paid ..	15,000,000
TOTAL ...	15,419,000

W. WATERFIELD,
Offg. Comptroller General.

R. B. CHAPMAN,
Secy. to the Govt. of India.

VIII.

RECEIPTS AND DISBURSEMENTS AT THE HOME

RECEIPTS.	Accounts, 1877-78.	Budget Estimates, 1878-79.	Regular Estimates, 1878-79.	Increase.	Decrease	Budget Estimates 1879-80.	Budget Estimates, 1879-80, compared with Regular Estimates, 1878-79	
							Increase.	Decrease.
	£	£	£	£	£	£	£	£
I.—Balance ...	2,713,967	1,265,400	1,076,057	...	188,743	1,211,200	134,543	...
II.—Public revenue ...	291,872	188,300	241,100	52,800	...	213,100	...	28,000
VIII.—Deposits received and advances recovered	61,309	4,000	6,000	2,000	...	4,000	...	2,000
XI.—Secretary of State's bills on India sold and bills bought in India	10,134,455	17,000,000	15,680,000	...	1,320,000	15,000,000	...	680,000
XII.—Other miscellaneous remittances from India ...	109,805	155,000	504,000	349,000	...	107,000	...	397,000
XIV.—Public debt incurred*	4,280,000	...	3,011,600	3,011,600	...	3,009,500	...	2,100
XV.—Guaranteed railway capital received ...	2,277,235	127,900	803,500	675,600	...	923,300	119,800	...
TOTAL ...	19,868,643	18,740,600	21,322,857	2,582,257	...	20,468,100	...	854,757

* The Estimates in this Statement of the amount to be supplied to the Home Treasury by Bills in 1879 80 and of the Debt transactions are the the Secretary of State will raise by Bills the exact amount stated, or that

Abstract of the above showing how the

ACCOUNTS, 1877-78.				REGULAR ESTI	
	£		£		£
Secretary of State's bills sold ...	10,134,455	Deficit of revenue ...	14,903,301	Secretary of State's bills sold and bills bought in India ...	15,680,000
Net deposits received and advances recovered ...	58,382	Net miscellaneous remittances to India ...	893,890	Net public debt incurred	622,100
Net public debt incurred...	4,280,000	Net guaranteed railway capital withdrawn ...	312,956	Net deposits received and advances recovered ...	2,000
Balance reduced ...	1,637,310				
TOTAL ...	16,110,147	TOTAL ...	16,110,147	TOTAL ...	16,304,100

Fort William;
Financial Department,
The 13th March 1879.

E. W. KELLNER,
Offg. Deputy Comptroller General.

TREASURY OF THE GOVERNMENT OF INDIA.

DISBURSEMENTS.	Accounts, 1877-78.	Budget Estimates, 1878-79.	Regular Estimates, 1878-79.	Increase	Decrease.	Budget Estimates, 1879-80.	Budget Estimates, 1879-80, compared with Regular Estimates, 1878-79. Increase.	Decrease.
	£	£	£	£	£	£	£	£
1.—Public expenditure ...	15,195,173	14,877,500	14,750,700	...	126,800	15,025,500	274,800	...
7.—Deposits repaid and advances made ...	2,927	4,000	4,000	...	...	4,000	...	...
10.—Miscellaneous remittances to India ...	1,003,695	1,112,100	1,136,557	24,457	...	1,033,500	...	103,057
13.—Public debt discharged ...	...	...	2,389,500	2,389,500	...	2,009,500	...	380,000
14.—Guaranteed railway capital withdrawn ...	2,590,191	1,316,200	1,830,900	514,700	...	1,464,100	...	366,800
15.—Balance ...	1,076,657	1,430,800	1,211,200	...	219,600	931,500	...	279,700
TOTAL ...	19,868,643	18,740,600	21,322,857	2,582,257	...	20,468,100	...	854,757

best that can now be made; but they are subject to modification as the year goes on; the Government must not be understood to pledge itself that the Debt transactions will be carried out as estimated.

Ways and Means are provided.

MATES, 1878-79.	£	BUDGET ESTIMATES, 1879-80.	£		£
Deficit of revenue ...	14,509,600	Secretary of state's bills sold ...	15,000,000	Deficit of revenue ...	14,812,400
Net miscellaneous remittances to India ...	632,557	Net public debt incurred	1,000,000	Net miscellaneous remittances to India ...	926,500
Net guaranteed railway capital withdrawn ...	1,027,400	Balance reduced ...	279,700	Net guaranteed railway capital withdrawn ...	540,800
Balance reduced ...	134,543				
TOTAL ...	16,304,100	TOTAL ...	16,279,700	TOTAL ...	16,279,700

W. WATERFIELD,
Offg. Comptroller General.

R. B. CHAPMAN,
Secy. to the Govt. of India.

IX.

CLOSING BALANCES OF THE PROVINCIAL GOVERNMENTS.

	Regular Estimate, 1878-79.			Budget Estimate, 1879-80.		
	Provincial.	Local.	Total.	Provincial.	Local.	Total.
	£	£	£	£	£	£
India	...	5,200	5,200	...	1,400	1,400
Central Provinces	58,300	17,200	75,500	76,800	9,800	86,600
British Burmah	134,900	21,300	156,200	82,300	21,300	103,600
Assam	41,300	10,800	52,100	55,100	...	55,100
Bengal	368,500	49,400	417,900	357,000	600	357,600
N. W. Provinces and Oudh	68,400	384,400	452,800	47,100	396,800	443,900
Punjab	46,500	29,000	75,500	49,200	29,000	78,200
Madras	63,500	190,500	254,000	42,200	163,300	205,500
Bombay	121,200	135,900	257,100	127,300	94,700	222,000
Total ...	902,600	843,700	1,746,300	837,000	716,900	1,553,900

Fort William;
Financial Department,
The 13th March 1879.

E. W. KELLNER,
Offg. Deputy Comptroller General.

W. WATERFIELD,
Offg. Comptroller General.

R. B. CHAPMAN,
Secy. to the Govt. of India.

APPENDIX A.

APPOINTMENT OF A COMMISSION TO ENQUIRE INTO CERTAIN QUESTIONS AFFECTING THE CUSTOMS TARIFF; AND THEIR REPORT.

No. 29, dated Calcutta, 7th February 1879.

From—The Secretary to the Government of India, DEPT. REVE. AGRI. AND COMMERCE,
To—The HONOURABLE T. C. HOPE, C.S.I., *and* J. D. MACLEAN, ESQ.

I am directed to inform you that the Governor General in Council has been pleased to appoint you to consider and to submit a joint report on certain matters connected with the operation of the Indian Tariff Act, 1875. These matters are stated in the following paragraphs, and I am to request that your report thereon may be submitted as speedily as possible so as to admit of its due consideration and the introduction of such changes as may be decided upon with effect from the 1st of April next.

2. By the Notification of this Department, dated the 18th March last, No. 43, certain descriptions of cotton yarn and piece goods, being of the kind largely spun and woven in the Indian mills, were exempted from duty on import into India. Various representations have been made since the issue of the Notification by private firms, by the Calcutta Chamber of Commerce, and by the Manchester Chamber of Commerce through Her Majesty's Secretary of State, pointing out that the terms of the Notification should be altered and the limits of exemption enlarged. Detailed enquiries have been made into the matter by the Government of India in communication with the Governments of Madras, Bombay, and Bengal, and the result of these enquiries would seem to indicate that some amendment of the Notification, so far as concerns piece goods, may be desirable, if a satisfactory amendment can be made without entailing upon the revenues a loss which in the present financial condition of the State they are not able to bear.

3. The exemptions made by the Notification were avowedly arbitrary in their nature and were designed to afford a certain amount of relief to importers on a basis that was sufficiently definite to be maintained in practice without much trouble or complaint. The enquiries that have been made would seem to shew that this expectation has substantially been realised and that the complaints have been few. At the same time, it is no doubt true that some extension of the original definition might be permitted which would fulfil more completely the intention of exempting from duty all goods of the class produced or capable of being produced in the Indian mills, without causing a loss of revenue that could not be afforded. I am to request accordingly that you will enquire and report, consulting on this point members of the mercantile community, how the definition of the class of cotton manufactures to be admitted free of duty might be improved, without narrowing its operation, and how any extension (within the limits before described) could best be conceded without an undue sacrifice of revenue.

4. It has also been found that the same Notification requires alteration under other heads than that relating to cotton piece goods. The terms of the Notification provide that the articles therein named shall be exempted "from all import duties to which they are liable under the numbers" in which they are entered in Schedule A of the Tariff Act of 1875. In other words, if the articles mentioned can be held liable to duty under other heads of the Tariff Schedule, they shall be taxed. This provision has given rise to much doubt and discussion in Custom-houses, and has occasioned considerable trouble and some confusion in classification. It may be advisable that such a limitation should cease to exist, and that when articles are exempted specifically from duty, they should not be held liable to taxation, unless specifically placed in the Tariff again as dutiable articles. Copy of certain correspondence which has arisen out of this limitation is annexed.

5. Besides these questions, which have arisen out of the Notification of the 18th March, the general question of revising the Tariff classification and

valuations presents itself for consideration. There has been no general revision of the present Tariff Schedule since it was framed in August 1875, although there have been several modifications from time to time in classification and valuation, and the Notification of the 18th March 1878 struck out partially or wholly a considerable number of articles entered in the Import Schedule.

6. The Chamber of Commerce of Bengal has urged upon the Government the necessity of revising the Tariff valuations, pointing out that in many cases these are much above the current market values. There is no doubt force in this representation, although the present low range of prices may be considered temporary, the result of specific causes. But even if the representation had not the claims to consideration which it seems to deserve, there is no question that valuations which were fixed almost four years ago may require alteration in the interests of the State as well as in those of importers. You are requested to enquire into this matter and submit such proposals as you may consider necessary for the revision of the values entered in the existing Import Schedule of the Tariff Act.

7. The Chamber of Commerce further desires that valuations should be revised annually, and the Governor General in Council considers that compliance with this request might be expedient. How the revision should be made is a matter for consideration. His Excellency in Council, as at present advised, does not think that, for the mere purpose of revising Tariff values, the annual assemblage of a Committee drawn from all parts of India is either necessary or expedient. If price lists are carefully kept up in the Appraising Departments of the Calcutta and Bombay Custom-house, these lists, subject to test and scrutiny by the local Chambers of Commerce, will probably form the best basis for the assessment of values annually. It is understood however that, except in Calcutta, no price lists are kept up at Indian Custom-houses, and your opinion is requested as to this matter generally and as to the nature of the instructions to local authorities which would be necessary for the preparation of price lists in such manner as to make them faithful and complete records of the fluctuations of market prices and a safe basis, acceptable alike to Government and the mercantile community, for the settlement of standard average values for the assessment of duty.

8. It has further been suggested to the Government of India that it is expedient to frame the Tariff so as to levy duty as far as may be possible at a fixed rate on quantity, instead of taking it by a percentage on value, real or assumed. There is a large class of articles, staples of trade, to which this system (on which the Export Schedule of the present Tariff is based) may perhaps, with advantage, be applied.

9. It seems also that the Tariff Schedule might be so reconstructed that by more particular detail of articles and greater precision of definition, no room may be left for doubt as to the classification of articles for duty. At present doubts often arise as to the proper classification of articles not specified in the Tariff. The object proposed to be attained is to increase the number of specified articles under general heads, and so diminish the number of those grouped undistinguished under "Other sorts." And it is also a matter for consideration whether some articles which still remain on the Import Tariff Schedule do not on their own merits, as well as with reference to the small revenue derived from them, deserve exemption as much as, if not more than, some of the articles exempted by the Notification of the 18th March.

10. It is the wish of His Excellency in Council that, in considering the various questions which have been referred to you on this occasion, you should freely consult the members of the mercantile community in Calcutta, and endeavour as far as possible to ascertain their views upon the subjects which come under discussion. It is important that no time should be lost in commencing these enquiries with the view to the early submission of your report.

11. The correspondence noted in the annexed list is forwarded for your information.

List of Enclosures.

Letter from the Bengal Chamber of Commerce, dated the 17th April 1878, suggesting an alteration of the terms of the Notification in respect of the abolition of duties on certain classes of cotton goods.

Despatches from Her Majesty's Secretary of State for India, Nos. 72 and 95, dated respectively, the 18th April and 16th May 1878, forwarding representations from the Manchester Chamber of Commerce and certain merchants of that city on the same subject.

Letters to the Governments of Madras, Bombay, and Bengal, Nos. 65-67, dated the 28th June 1878, calling for returns shewing the effect of the Notification on the cotton goods trade, and the replies thereto received from those Governments.

Letter from the Bengal Chamber of Commerce, dated the 8th July 1878, suggesting a revision of the values under which duties are assessed under the Tariff Act XVI of 1875, and suggesting that Tariff Schedules generally should undergo revision annually.

Letter from the Chief Commissioner of British Burma, No. 932—311, dated the 17th May 1878, with enclosures.

Letter No. 69, dated the 17th July 1878, to the Chief Commissioner of British Burma.

Letter from the Government of Bombay, No. 3768, dated the 25th July 1878, and enclosure.

Letter to the Government of Bombay, No. 123, dated the 18th September 1878.

Letter from the Government of Bombay, No. 5194, dated the 10th October 1878; No. 5912, dated the 16th November 1878; and No. 6296, dated the 5th December 1878, with enclosures.

Letter to the Government of Bombay, No. 3, dated the 4th January 1879.

Letter from the Government of Bombay, No. 185, dated the 13th January 1879.

Letter to the Government of Bombay, No. 74, dated the 1st February 1879.

No. 5, dated Calcutta, the 28th February 1879.

From—The HONOURABLE T. C. HOPE, C.S.I., AND J. D. MACLEAN, ESQ.,

To—The Secretary to the Government of India, DEPT. OF REVE., AGRI., AND COMMERCE.

With reference to your letter No. 29 of the 7th instant, we beg to report as follows upon the question of exemption of certain descriptions of cotton yarn and piece goods from duty on import into India. Upon the other subjects to which your letter refers, we shall address you hereafter, when our enquiries, which in some cases involve correspondence with other parts of India, have been brought to a close.

Terms of exemption of cotton goods.

2. The exemption of cotton goods granted by the Notification No. 43 of 18th March 1878, was couched in the following terms:—

"Cotton, grey piece goods, *viz.*:—

T cloths under 18 reed, jeans, domestics, sheetings, and drills shewn to the satisfaction of the Customs-Collector, whose decision shall be final, to be of the dimensions, weights, counts, and qualities now generally known under those descriptions, and to contain no yarn of a higher number than 30*s*.

Cotton twist:

Mule, No. 32 and lower numbers.

Water, No. 20 and lower numbers."

It was subsequently explained (Notification No. 56, dated 24th April 1878) that the exemption of twist applied to grey twist only.

Objections made.

3. To the terms of this exemption exception has been taken in various quarters. Regarding the portion relating to piece goods, the Chambers of Commerce of Manchester and Bengal, whose letters we append, and various mercantile firms, urge that the exemption is materially vitiated by the limitation to certain specified classes of goods which it contains. There are, it is said, other classes of goods made of the same coarse yarns as those specified are, and differing from the latter only in width, length, and name, which thus remain subject to duty. And further, it is argued that, if cloth answering to a certain known description is exempted when made of yarns not above 30*s*, any cloth made of such yarns ought to be free, whether it answers this description or not. The limitation is declared to be thus not only productive of anomalies and unfair taxation, but also in contradiction of the declaration made in paragraph 57 of the Financial Resolution No. 1911, dated 18th March 1878, that "the real test" of what duties are protective "is the quality or fineness of the yarn of which the goods consist." Finally, both the Chambers referred to suggest as a remedy the exemption of *all* cloths, of whatever designation made of yarn not finer

than 30*s*, and the suggestion is supported from other quarters, as explained in paragraph 8.

4. With regard to the exemption of grey twist the only objection comes from the Manchester Chamber, who state that "it is well known a great portion of yarn shipped to India up to 24*s* water and 40*s* mule, both inclusive, is spun from cotton grown in India," and who base on this statement a request for the exemption of "all yarns up to 36*s* water and 42*s* mule."

Explanation of the piece goods exemption.

5. We will first consider the case of piece goods. It is evident, from the nature of the objections made, that the intention of the Government in issuing the Notification has been generally misunderstood. It is supposed that the intention was to exempt all goods upon which the duties might to any extent operate protectively. But the Resolution itself shews that a more limited measure was alone contemplated. Paragraphs 58 and 57 announce that "the Government of India has determined to *commence* by exempting" only "certain descriptions of goods regarding which it can *safely* be asserted that they are of the kinds with which Indian manufactures can compete successfully." The italics are our own. The necessity for this cautious and limited action arose from financial considerations, which have, in all declarations made regarding the cotton duties by the Secretary of State or the Government of India, been invariably declared to be paramount.

6. The information available in April last shewed, and we may mention that the conclusion has been amply confirmed by subsequent special enquiries, that the Indian mills rarely, if ever, spin yarn finer than 28*s*, and that the bulk of their cloths are made of much lower numbers. With the view of allowing an ample margin for all cases of doubt, 30*s* was fixed on as the "quality or fineness of yarn" at which the line of competition should be drawn. The exemption of all cloths made of yarn not exceeding this count would have been a necessary consequence of this decision, but for the difficulty of estimating the loss of revenue involved, the strong presumption that the loss would be considerable, and the inexpedience of running any serious financial risks. The causes of this difficulty, and the grounds for this presumption, will be apparent presently. All that was ascertainable was that grey T cloths under 18 reed, jeans, domestics, sheetings, and drills were for the most part made of yarns within the limit fixed; that these goods possessed a comparatively well fixed and recognisable character; and that the loss by exempting them would not exceed £20,000 to £22,500. This loss the Government were content to bear, and the Notification was framed accordingly. To prevent the passing of finer goods under the designations exempted, as also to avoid exclusive reliance on the testing of the yarn, which presents many difficulties in practice, the further check was provided that the cloths must be of the "dimensions, weights, counts, and qualities now ordinarily known under those descriptions."

Practical working of the Notification.

7. There appears to be no room for doubt that the Notification was sufficient and suitable for the objects the Government had in view, and that it has worked, within the limits it was intended to work in, without much trouble or complaint. The records of a number of both Calcutta and Bombay disputed cases, which are before us, shew that attempts of various kinds to pass off cloths of higher descriptions as belonging to the lower were readily detected and generally admitted by the importers, as also that the difficulties of testing the counts of yarn, though considerable, were not so formidable as had been supposed. The descriptions of cloth named in the Notification are all such as are perfectly well known; many of them are generally quoted in trade circulars and prices current; merchants have no difficulty in understanding what is meant, and Customs officers have no doubts about recognising them and passing them. If people make up shirtings in short lengths to pass as T cloths, or in double lengths, with a heading at each end, to simulate domestics, or put headings on their goods different from those with which they have previously been imported, or stamp their goods with designations to which they have no claim, they cannot reasonably complain at being obliged to pay the duty they have deliberatelty attempted to evade. On the above grounds, therefore, we do not consider that the terms of the Notification could be improved without altering its scope.

8. The real proximate source of the complaints which have arisen is the fact that there is little essential difference between the cloths which have been exempted and large classes of cloth, otherwise styled, which have not. "Chudders," for instance, are merely sheeting made up in short lengths to suit the Calcutta market, of which they are a specialty; "longcloth" is a name for a coarse shirting of particular dimensions chiefly imported at Bombay; while shirting of a coarse texture, when made up of a certain length and width, is almost the same as T cloth. To put the case in another form, cloth of almost the same texture *may* be found in a chudder, a dhotee, a T cloth, a longcloth and a shirting, the only variation being in length, width, and other details. We are well aware that it is only in a certain sense that these names can be said to be interchangeable, for a cloth is not, strictly speaking, entitled to a certain name unless it is of the dimensions, yarns and description generally known as appertaining to that name. And further, some names indicate somewhat different articles according to whether they are used for the markets of India or the United Kingdom. Virtually, all grey cloths are one long range, varying and almost infinitely variable in the details of length, width, weight, or yarn. It is sometimes very difficult to determine to which "description" a particular cloth belongs.

Real source of complaints.

9. The only effective remedy obviously is to treat similarly, whether by exemption or taxation, all cloths of the same texture, irrespective of the lengths and widths in which they happen to be made up, or the names by which people may choose to call them. This course is that which is, more or less explicitly, asked for by the Chambers of Commerce of Bengal and Manchester, as well as by four mercantile firms in Calcutta, four in Madras, and four in Bombay, who have been consulted, and is approved by the Bengal Board of Revenue and the Customs-Collector and Government of Madras. On the other hand, it is opposed at Madras by the Board of Revenue and one firm, and by the Chamber of Commerce, a copy of whose letter is appended. The Bombay Chamber of Commerce, and the Governments of Bengal and Bombay, have expressed no opinion.

Only effective remedy is similar treatment of *all* cloths of same texture.

10. To ascertain, however, whether cloths are of a specified texture is one of the difficulties by which the whole question is surrounded. Theoretically, texture depends solely upon the quality or fineness of the yarn employed, and the latter should be readily ascertainable by weighing a piece of cloth of certain dimensions. In other words, the count, dimensions, and weight of a piece should indicate the average number of the yarn. But this is only true of goods made of pure cotton, and, practically, no such goods exist. A certain amount of sizing is indispensable to strengthen the warp against the friction and wear it must undergo in weaving. A larger amount is sometimes added to improve the appearance of the cloth, and more still to make it cheaper by taking the place of cotton. Addition with the last-named object is often carried, by the aid of China clay and other substances, to an extent amounting to fraud. Sizing and "filling" (as heavy sizing is sometimes called) are thus an inevitable disturbing element, which renders simple weighment insufficient as a test of yarn. No practical method of readily testing the amount of size in cloth has yet been brought forward, as far as we are aware.

Difficulties of testing texture.

11. To meet the difficulty, two courses have been suggested. A Manchester manufacturer has represented that weighment is a good test, provided an allowance be made for sizing, and that 25 per cent. should be the amount of such allowance. Having fixed upon a certain standard of yarn for warp and weft as the maximum for exemption, and ascertained the weight, including 25 per cent. of sizing, of a square yard, a series of tables might be constructed shewing the correct duty-free weight of T cloths, longcloths, and other makes for each count in the reed and pick and each different width. A Custom-house officer, after ascertaining the count and dimensions of any cloth, would only have to weigh it, and charge duty or not according to whether the weight was less or more than the duty-free weight shewn in the corresponding table.

Test by weighment.

12. To this suggestion, which appears to be partly (at least) derived from the French and other Tariffs, there occur to us several objections. *Firstly*, the fixing

of a percentage for sizing is a material interference with the freedom of trade. We are told that there are special objects for which heavily sized goods are preferred, and that in any case the consumer should not be indirectly influenced in the exercise of his discretion. As a matter of fact, goods are frequently sized far above 25 per cent. *Secondly*, a direct inducement would be offered to putting in extra size, so as to bring the weight of the cloth above the weight given in the table, while, on the other hand, the more honest cloths with less sizing would be deliberately handicapped. *Thirdly*, the fixing of a limit would tend to encourage sizing up to that limit, and 25 per cent. is probably about double the proportion required for useful or honest purposes. *Lastly*, any system based on weighment can only test the *average* fineness of the yarn, and will allow of yarn far finer than the standard being used in the weft. Thus, a standard of 30*s* would, under this system, admit of the use of 40*s* in the weft, combined with 21*s* in the warp, with the result of admitting free of duty a yarn respecting which Manchester has at present no direct Indian competition to encounter. If the standard were lowered so as to exclude warp and weft *averaging* more than 30*s*, it would be unfair to much honest cloth, and possibly might even leave untouched a part of the protection which it is the object to remove. Owing to these objections, and especially the last, we consider the test by weighment, as far as now understood, to be unworkable.

Test by measurement.

13. The other alternative, advocated by a Bombay merchant, consists in unravelling a sufficient length of the weft, measuring off one or more leas* of it on a machine or wrap reel of a certain size, and then weighing them to deduce the number of hanks which will go to the pound. He says:—

"The warp would certainly be more difficult to test than the weft; but I think I am correct in saying that in no case is the warp of any cloth ever of higher count than the weft, and thus, if the weft were found by testing to be low enough to pass below the duty standard, it might safely be assumed that the warp was also, so that it would appear that if an efficient test could be applied to the weft, it would meet the object in view. Now, as a matter of fact, the weft is easily unravelled, and still more easily tested; and such testing is likely to be accurate from the fact that cloth is sized while in the warp and before the weft is applied. Thus, the weft is not directly sized, and only absorbs what it may gather from the warp. That it does absorb some, is no doubt the case; but in all probability this is not more than 6 or 8 per cent. at the outside, and the testing would thus be accurate to within that limit; say, in 30*s* to within two or four counts."

The Commissioner of Customs, Bombay, writing on the same subject, says that the weft is not invariably, though it is usually, finer than the warp, and that several tests from the same cloth sometimes give different results. On the other hand, he seems to estimate the probable error at not more than one or two numbers, and this is supported by other evidence and our own experiments. We are informed by a Calcutta firm, who import largely on their own account, that the wrap reel is used daily by their agents in Manchester to test the purchases made on their behalf, and is found sufficiently trustworthy to protect them from imposition and loss.

14. This mode of test rests on more than one assumption, and evidently cannot give absolutely accurate results. The margin of error, however, seems pretty fairly distributed. If the weft takes up from the warp size enough to increase its weight by two or three numbers, that is in favour of the manufacturer. If, on the other hand, the effect of the size is, in some cloths at least, "neutralised by the increased tenuity resulting from the weaving and unravelling;" as experience at Bombay is reported to shew; the Government will be no loser.

Test by measurement preferred.

15. Bearing in mind that absolute accuracy is rarely attainable in anything, that the bulk of imports will probably still consist of cloths of the well-known dimensions, weights, counts, and qualities (about which disputes are rare), and that, even without the systematic use of the reel, the decisions of our Customs-Collectors as to yarns appear to have been pretty generally acquiesced in as equitable, we are of opinion that the system of measurement will in practice be found sufficient

* Yarns are numbered according to the number of hanks of 840 yards long that go to the pound weight. Yarn of which 30 hanks make a pound is called 30*s*, and so on. Each hank consists of 7 leas. Each lea of 120 yards long = 80 revolutions of a 54-inch reel

as a test of texture. It is at any rate preferable to any other with which we are acquainted, and the objections to it are not sufficiently weighty to render unsafe the exemption of all cloths of the same texture, which we have above stated to be the only effective remedy for the complaints against the system of exempting specified classes of goods now in force under the Notification.

Suitable limit of exemption.

16 The question which next arises is what texture of cloth or, in other words, what number of yarn should be made the limit of exemption. In paragraph 57 of the Resolution already referred to, the object at present in view is declared to be the abolition of such of the Indian cotton duties as are now actually protective. The chief point to consider is what are the present capacities and work of the Indian mills. Regarding Bombay, Mr. O'Conor, the Assistant Secretary in the Statistical Branch of the Department of Revenue, Agriculture, and Commerce, made, during a recent visit there, very full enquiries. They amply corroborate what has already been formally stated on various occasions. We make the following extracts from a useful note which he has submitted:—

"The bulk of the yarns spun consists of Nos. 6, 10, and 20 mule twist. Water twist is spun in smaller quantities, and the highest number spun in any quantity seems to be No. 18, but the bulk is 16*s*. * * * * The commoner kinds of short-stapled cottons are not fit for the spinning, by machinery, of the finer kinds of yarns; * * * from 24*s* to 26*s*, 28*s*, and 30*s* the spinner requires a longer-stapled cotton, such as Hingunghat and good Coompta, and even such good cotton is not adapted for the proper spinning of yarn above 30*s*. * * * For the weaving of T cloths, longcloths, and domestics, the yarns employed range from 14*s* to 18*s* water and 16*s* to 22*s* mule. Very little mule twist is spun above 24*s*, and these (24*s*) are sent largely to China. For hosiery 26*s* and 28*s* are spun. * * * * The real number, as ascertained by practical test of the yarns spun in the Bombay mills, is almost invariably two numbers lower than the declared number. I have tried the yarn repeatedly and found this to be the case."

The spinnings at Madras and Calcutta are of much the same character.

17. There are thus good grounds for believing that, except in a small number of isolated instances, the limit of 30*s* fixed by the Notification goes rather beyond what is necessary for abolishing existing direct protection. The small margin thus left is, however, useful in many ways, by leaving room for errors of estimate, by covering isolated higher local manufacture, by allowing a greater difference between warp and weft, by minimising disputes, and by promising greater permanence for the limit than could otherwise be expected. A limit of 26*s* might cover the bulk of the local manufacture for a time, but it could not be long maintained, while much outcry would be caused by a reduction from the existing limit of 30*s*, which seems to have been generally approved. To this we have alluded further in paragraph 27. We would therefore deprecate any alteration, unless indispensable for financial reasons.

18. We have spoken above of existing *direct* protection. But there exists also the indirect protection, alluded to in the Resolution, which enables the Indian-made coarse goods to displace, by their cheapness or other qualities, finer cloths imported. We have been shewn a particular cloth, made of 20*s* in an up-country mill, which we are told is driving out, in a certain local area, imported cloth made of 40*s*. The former happens to serve a particular purpose as well as the latter, while it is cheaper and wears better. In Bombay, local longcloths have already almost driven out imported ones of finer yarn, and Bombay dhoties *may* in time seriously affect the coloured-border imported dhoties now preferred to them in Bengal. But this indirect protection is very impalpable, and may easily be overestimated. We do not see how it can be dealt with, except by an exemption going far beyond the present limits of actual local manufacture, and involving a sacrifice of revenue not absolutely necessary. Supposing, for instance, 40*s*. were taken as a limit, this would admit duty-free the great bulk of shirtings and other fine grey goods. The loss would probably reach more than double the amount assigned in paragraph 23 to a limit of 30*s*., and as the goods are now in the market, instead of having to be made to suit new conditions (as explained in paragraphs 21 and 23) this loss would accrue at once. If so much were conceded, it would hardly be worth while to stop short of exempting *all* grey piece goods from duty.

Prevention of frauds.

19. In order to diminish the difficulties of the Customs-Collector in ascertaining whether goods are within the duty-free limit, two suggestions have been made to us by members of the mercantile community. The first is that the highest number of yarn used in any imported cotton cloth should invariably be declared by the importer in his bill-of-entry, on his own authority or that of a manufacturer's certificate. This the Chief Customs authority possesses, under section 86 of the Sea Customs Act, power to require him to do. The second is that no such cloth should be admitted duty free unless it was stamped by the manufacturer with the "description," or the limit of yarn, under which it is to be declared and passed. It is argued that these measures would prevent goods being passed as of duty-free quality, and afterwards sold as of their real higher quality, and would thus deprive the importer of his chief inducement to fraud, as also that they would at the same time be a material assistance to sound goods, and no honest trader could reasonably object to them. We must state frankly, however, that we place little reliance upon certificates and declarations. As to marks, experts at trade centres are never guided by them, and up-country retail purchasers rarely even understand them, but depend on their own inspection of the cloth itself.

Financial results of exemption already granted.

20. We will now endeavour to present the financial aspects of an exemption of *all* cloths made of yarn not finer than 30*s*. The concession in this direction already made was estimated, in paragraph 58 of the Resolution of 18th March 1878, as costing not more than £22,227, and probably less, according to the duty paid in 1876-77. On the figures of 1877-78, now available, the estimate would be £16,775 only. The actual amount of duty foregone in the eight and a third months following the date of the Notification has been £8,907, as far as we have been able to ascertain. The later Madras figures, and those for "other ports," are only estimates. This low result is, however, to a great extent abnormal. Importations of grey piece goods are usually slack before, and during a great part of, the monsoon, while the late scarcity in Western and Southern India, the disturbed state of Europe, the strikes in English manufacturing districts, and the accumulation of certain stocks have probably all contributed towards a diminution of imports. At the same time, such explanations cannot be altogether relied on, for the fluctuations which take place in the different items of the cotton trade are considerable, and are attributable to alterations in the public taste, to the opening or closing of particular markets, and other causes, as well as to such as those already named. The marginal table is instructive in this respect. The fall in coarse goods above referred to will be seen to have been accompanied by a considerable rise in higher qualities, resulting

	April to June.	July to December 31st.	Total.
	£	£	£
Bengal	751	3,932	4,683
Bombay	1,005	2,226	3,231
Madras	243	565	808
Other Ports	60	119	185
Total ..	2,065	6,842	8,907

Items.	Values. 1876-77.	Values. 1877-78.
Piece-goods—	£	£
Jaconets	634,877	791,549
Mulls	195,040	164,597
Printers	62,941	50,445
Shirtings and longcloths	5,804,862	6,836,596
T cloths, 18 reed and upwards, and madapollams ..	891,979	900,743
T cloths under 18 reed, jeans, domestics, sheetings, and drills	444,413	335,500
Other sorts, grey	1,236,124	2,218,539
White, bleached	2,873,639	2,954,775
Coloured, printed or dyed	2,690,188	2,454,100
Handkerchiefs and shawls in the piece	60,256	135,906
Canvas	324	1,191
Other sorts of piece goods	4,068	5,340
Total Piece-goods ...	14,901,311	16,749,281
Sewing thread	80,561	83,446
Twist—		
Mule, No. 32 and under	97,162	98,507
" " 33 to 42	749,174	830,892
" above 42	309,585	331,033
Water, No. 20 and under	1,105	1,588
" " 21 to 30	192,086	198,445
" " above 30	16,719	5,918
Turkey red	854,836	970,307
Other colours	408,646	455,384
Total Twist ...	2,629,313	2,888,074
All other sorts of cotton goods	38,443	37,454
GRAND TOTAL ...	17,619,628	19,758,255

Manchester goods will afford, we are unable to conjecture. But we may quote, as still appropriate, some remarks made by Mr. Hope in a speech, introducing to the Legislative Council of the Governor General the Tariff Bill in August 1875:

"This scheme (of exempting the coarse goods subject to local competition) had, at first sight, a great deal to recommend it, but it was open to two objections: *first*, that it was impossible to draw a well-defined line between coarse and fine goods; and *secondly*, that any line drawn would not only lead to elaborate evasions and frauds on the part of the home manufacturer, who would endeavour to make goods which should just come within the exemption, but would stimulate the local mills to manufacture goods just above the line, and so would enlarge the range of the competition now complained of. The line would never be a steady and permanent one, for it would be necessary perpetually to keep moving it on further and further, higher and higher, until in the end perhaps the whole duty would be affected."

In the same sense, a large Bombay mercantile firm, speaking of the relief of "chudders" from duty, adds:

"Our own feeling is that local manufacturers can hold their own against Manchester competition in such articles without the assistance that is rendered by import duty, and we further believe that gradually they will extend the field of their competition with Manchester manufacturers, and that, eventually, they will compete successfully in the higher counts of yarn, and also in finer cloths, solely on the strength of their superior position as regards the supply of the raw material and their proximity to the great consuming markets of Asia. At present there is little or no inducement for the local mills to attempt the higher counts of yarn. But competition amongst themselves will gradually force them into it, and in such a case there will be no great difficulty in importing to advantage the better class of raw cotton required either from Egypt or America."

Under these circumstances, we think it is only possible to act upon existing well-ascertained facts.

25. In illustration of this branch of the subject, we may give the following figures, shewing the advance which has lately been made by the Bombay mills in supplying by sea the markets of other parts of India, excluding ports within the Bombay Presidency, of which complete returns are not procurable:—

Exports from Bombay.	1875-76.		1876-77.		1877-78.		1878-79.			
							Nine months' actual.		Twelve months' estimate.	
	Quantity.	Value.	Quantity	Value.	Quantity.	Value.	Quantity.	Value.	Quantity	Value.
		£		£		£		£		£
To Ports in Bengal—										
Twist and yarn ... lbs.	372,400	1,64,18	4,308,524	19,05,93	5,838,262	26,11,55	3,180,910	13,46,01	4,274,413	17,94,08
Piece goods ... yards	1,161,575	1,06,70	3,497,966	6,64,50	12,038,564	22,52,91	13,278,355	21,86,62	17,697,673	29,15,50
To Ports in Madras—										
Twist and yarn lbs.	4,067,209	21,44,98	5,850,365	27,25,75	5,076,717	23,97,53	4,145,532	18,99,22	5,527,376	25,32,29
Piece goods . yards	1,090,814	2,86,74	946,556	2,78,55	795,063	2,02,83	311,235	92,53	414,980	1,23,98
To other Indian Ports—										
Twist and yarn ... lbs.	502,533	2,30,44	578,149	2,61,40	894,440	3,90,91	692,706	3,81,18	923,608	3,74,90
Piece goods . yards	10,420,128	13,26,89	12,595,642	16,99,99	12,925,749	15,95,35	7,854,663	8,52,11	10,472,882	11,36,18
Total—										
Twist and yarn ... lbs.	5,542,142	25,39,60	10,607,038	48,93,08	11,809,419	53,99,99	7,969,048	35,26,41	10,725,397	47,01,87
Piece goods ... yards	12,672,017	17,80,33	17,040,160	26,43,04	25,759,376	40,51,09	21,439,153	31,31,27	28,585,535	41,75,63
Total values		43,19,93		75,36,12		94,51,08				88,75,50

To this must be added the goods sent by land. The extent of this trade cannot be ascertained, as even the returns of supplies sent by railway do not distinguish Indian from European cotton manufactures, but it is estimated by authorities competent to judge at not more than 20 per cent. in addition to the above. Besides this expansion within British India, the export trade in cotton yarn and piece goods of Indian manufacture from all India has, within the last four years, increased as shewn in the margin. Of this trade, about 85 per cent. belongs to Bombay. On the other hand, taking the value of the whole internal trade in 1877-78 at £1,130,000 in round numbers, this is only about

	1875-76.	1876-77.	1877-78.	1878-79 Three months' estimate.
Twist and yarn lbs.	6,228,511	7,926,710	15,600,291	21,963,646
Piece goods yards	15,059,083	15,544,168	17,546,369	22,759,212

8 per cent. of the value (£14,190,000) of the imports of grey goods from the United Kingdom into British India in the same year, and the Bombay trade is undoubtedly far from remunerative at present. At a meeting of the Mill-owners' Association, held there on the 15th instant, it was stated that "nearly one-third of the local mill industry has, in the space of a few months, actually failed. Eight mills have already been put into liquidation, and two or three more are expected to go very soon." Indian cotton manufacture has probably a great future, but that future is probably somewhat remote.

26. Your reference to us likewise contemplates, as a limit to the exemption to be suggested, that it shall not involve "an undue sacrifice of revenue" and "a loss of revenue that could not be afforded." What sacrifice of revenue would not be undue depends upon the present urgency of the necessity for extending the exemption, and what loss of revenue could be afforded can only be determined in clear view of all the financial resources and necessities of India during the coming year. Upon both these matters we possess no sufficient knowledge. We consequently feel that we cannot do more than lay before the Government of India such estimates as we are able to frame of the cost of the various courses of action which appear to be practicable, with the merits or defects of each, and add two remarks *1st*, that the loss by any exemption may be expected to be somewhat recouped by a slight gain, proportioned to its extent but not now ascertainable, in railway receipts; and, *2ndly*, that our recommendations for revision of tariff valuations, which cannot be matured until the end of the month at the earliest, appear likely to involve a considerable loss.

Alternative practicable remedies.

27. Our reasons for thinking the exemption of all cloths of yarns under 30*s* to be the only present effective remedy for the complaints which have arisen have been given above. In view, however, of the sacrifice of revenue thereby involved being found impossible, we may explain two alternatives which occur to us as practicable: *1st*, to exempt all cloths of the same texture, but to lower the standard to yarns No. 26*s*; *2nd*, simply to add one or two more designations of cloth to those contained in the Notification of March 18th.

First alternative remedy.

28. All the evidence received shews that, although the Bombay mills *do*, in special cases and by special order, use yarn nominally 28*s* and 30*s*, the vast bulk of the outturn is well within a maximum of 24*s*. A limit of 26*s* would probably, therefore, suffice *for the immediate present* to relieve from duty most of the imported cloths (speaking broadly) which now suffer from direct local competition. Under this limit, printers (an insignificant item) would get no exemption, T cloths 18 reed and upwards, as also chudders, would enjoy about the same as under a limit of 30*s*, exemption of madapollams would fall to about half, and that of shirtings and dhoties (especially the latter) would be very materially, though perhaps not entirely, curtailed.

29. Subject to all our previous reservations as to the impossibility of giving more than a guess, the cost of this alternative may be presumed to be as per margin. The item for shirtings, however, may perhaps be too high. As before, the whole of this loss would not accrue in the first year, but a greater proportion of it probably would.

	Bengal.	Bombay.	Total.
	£	£	£
Shirtings and longcloths	30,000	8,000	38,000
T cloths 18 reed and upwards ...	2,000	8,000	10,000
Madapollams	6,000	1,000	7,000
Shirting dhoties, &c.	10,000	1,100	11,100
Chudders	2,500	...	2,500
	50,500	17,500	68,600
Add for other provinces, say	...	...	7,600
Total ...	...	...	76,200

27. The advantages of this alternative are, that it would be much cheaper than the exemption up to 30*s*, and that it would save our shirting revenue considerably. Supposing the present normal range of coarser shirtings to be made of from 40*s* to 34*s*, it would not be difficult for a new class, made of 30*s* and just under, to take their place extensively. But to get four counts lower is a different thing, and shirtings of

in an increase of 8·8 per cent. in the entire value of the trade, and of £10,370 in the duty accruing to the Government. A scrutiny of the returns shows that this increase has occurred almost entirely in Bengal, and the fact may be held to corroborate the argument put forth in paragraphs 21 to 26 of the Secretary of State's Despatch No. 9, dated May 31st 1878, that the trade is checked in Bombay, where local production exists, but thrives in Calcutta. On the other hand, however, it might be retorted that the increased imports from Bombay, mentioned in paragraph 25 are, consequently, doing no harm, and that there have been decreases in Madras, Burma and Scind, where there are no local mills at all. The truth seems to be, that in this case both Bombay and Manchester have poured out their over-production on the largest market they could reach, and that generally, much caution is necessary in drawing inferences from limited statistics.

We may here state that neither in this place, nor elsewhere in this report, are we to be understood as ascribing the advance in local manufactures solely, or even mainly, to any protection which they may have received from the import duties.

After a retrospect of past years, we are inclined to think that the loss in an ordinary whole year by the exemption already granted may be taken at £20,000 in round numbers. It is here worthy of note that the coarse goods import trade only amounts now to about one-half of the estimate of four lakhs given of it by the late Tariff Committee in 1875, in paragraph 13 of their Report.

Estimated loss by extension up to 30s.

21. Obscure and doubtful as even an estimate of the loss involved in the concession already made is thus found to be, it is certainty compared with any figures which can be offered relating to the extension to all goods made of 30*s* and under, which is now in question. Setting aside all considerations of over-stocking, depression of trade, and the like, two fundamental difficulties remain. The first is that the yarn of which goods are made is never specified by importers or manufacturers, whose interest, indeed, it is to hold back what would be a means of ascertaining the amount of size employed. The entire range of superior goods from printers downwards—printers, madapollams, longcloths, shirtings, T cloths 18 reed and upwards, and dhoties—comprises qualities made of 30*s*, and even, in some cases, rather lower numbers; but what proportion they bear, it is impossible to affirm. The second difficulty is that the extension under discussion would probably soon effect a complete revolution in the piece goods trade. The Commissioner of Customs of Bombay (Mr. Pritchard), in an able report on the whole subject, observes of the extension:

"It will operate to create a new class of shirtings made of yarns 28 by 29 or 30, instead of the present standard quality of 32 by 36. This will pass free of duty, and, if it finds favour in the market, will take the place to a large extent either of the longcloths or of the shirtings now used, or of both. The extent to which the revenue will be affected will depend, first, on whether the new texture takes, and next on whether it finds its chief sale among the classes which now buy Indian-made longcloths, or among those who use the imported shirtings. As it will be of better quality than longcloths, and will be saleable at 5 per cent. cheaper than the shirtings now made, it seems likely that it will compete about equally with both; and that, assuming that it displaces altogether about half as much cloth as is now imported, the loss to the revenue likely to result from its introduction may be taken at about a quarter the income now derived from shirtings."

A large mercantile firm consulted says:

"There can be no doubt that a trade in cloth made of yarn just within the limit for exemption of duty would be fostered, and which might gradually become of considerable importance. Such cloth would probably be appreciated by consumers for its intrinsic value, as well as for its comparative cheapness, owing to there being no duty upon it; and if this should be the case, it might do away to a considerable extent with the importation of cloth made of yarns ranging from 32*s* upwards."

Going on to estimate the total duty paid by grey cloths made of yarns from 32*s* to 44*s* at £160,000, this firm give, as a "rough guess," one-half of that amount as the probable loss under that item alone. Four other non-official authorities, whom we have consulted in Calcutta, respectively put the loss at one-fourth, two-thirds, three-fourths, and seven-eighths of the shirting revenue.

22. The duty received for grey cotton goods in 1877-78 is shewn in the margin. The fifth item is that of the goods exempted in March last. The others are those which the extension would more or less affect. Chudders would become entirely free, as they are of the same class as the articles under item 5. They would probably have been exempted by name in March last had they been brought to notice, but they are not separately specified in the general returns, as their demand is local and their yield inconsiderable. Coarse or "shirting dhoties" would also be almost entirely freed, if their borders, which are either coloured or of fine white yarn, were left out of consideration. But these borders place them to some extent in the category of fancy goods, and (together with certain caste rules and preferences) give them a position distinct from that taken up by the coarse Bombay dhoties which are now coming to Calcutta in increasing quantities. They are in demand almost exclusively in Bengal, but the item is a very heavy one, and if financial difficulties are pressing, their exemption might be postponed for a time, though it could hardly be permanently denied. The real element of uncertainty arises, however, from the exemption invading, in unknown force, the great domain of shirtings and longcloths, which produces about a third of a million sterling. Longcloths are now an insignificant item, so the shirting revenue is that really threatened.

	£
1. Jaconets and mulls	47,712
2. Printers	2,522
3 Shirtings and longcloths	341,835
4. T cloths over 18 reed, and madapollams	40,037
5. Ditto under 18 reed, jeans, domestics, sheetings and drills ...	16,775
6. Other sorts, including dhoties and chudders	110,929
	£59,810

23. The difficulty of our offering any estimate at all of the probable sacrifice of revenue involved in exemption with a limit of 30s will, we trust, be fully recognised. We can only put forward, as possibly of little worth, the following figures derived, as regards Bombay, from the Commissioner's report, and as regards Calcutta, from our sifting of the various surmises which have come before us. The amount is about 36 per cent. of the total duty derived from grey goods. Our general impression is that in the first year, before there has been time for new makes of shirting to be devised and establish a footing throughout the country, the loss would be less, perhaps considerably less, than this proportion, but that in subsequent years it might be more. The period within which the full loss will be attained is put by various authorities at from one year to three. Considering that weaving new kinds of cloth involves first spinning the yarn, that such cloths are not likely to be largely made until samples have been sent to India and public opinion has been tested regarding them, and that existing stocks of finer goods must be worked off, we doubt whether the new makes will appear in any great quantity in the Indian market before the fall of 1879, and we should not be surprised if the actual loss of revenue in 1879-80 turned out to be at least a fourth or a third less than the sum we have named. That sum might be further considerably reduced if dhoties were not freed.

	Bengal.	Bombay.	Total.
	£	£	£
Printers	...	500	500
Shirtings and longcloths	80,000	21,000	101,000
T cloths 18 reed and upwards ...	2,000	8,000	10,000
Madapollams	10,000	2,000	12,000
Shirting dhoties, &c.	50,000	5,800	55,800
Chudders	2,500	...	2,500
	144,500	37,300	181,800
Add for other provinces, about ...	...	...	20,200
			202,000

24. We have not overlooked the fact that in the 3rd paragraph of your letter the reference to us embraces the question of exempting all goods of a class not only produced, but "capable of being produced," in the Indian mills. Their present capacity, or in other words, what it at present pays them to produce, has been indicated above, and upon that the limit of 30s rests. But what classes of production may hereafter become remunerative to them, with the existing freedom to import long-stapled cotton and under the stimulus which the increase of mills throughout India and the untaxed admission of higher

26s would not be good enough for a large proportion of purchasers. We may add that this limit is recommended by the Bombay Commissioner of Customs. On the other hand, the diadvantages are, that the narrower limit would make disputes much more frequent, that the retrocession from the already notified limit of 30s would cause much outcry, and that the measure could be but very temporary, as the Indian mills would be stimulated at once to push their manufacture into the finer numbers of yarn, and the pressure for a return to the limit of 30s or higher could not be long resisted.

Second alternative remedy.

30. If it were decided merely to add a few readily distinguishable kinds of cloth to those already named in the Notification, "*chudders*," which are merely sheeting made in particular lengths to suit the Calcutta market, should certainly be so treated. The coarsest dhoties might also perhaps be exempted, but in their case a special limit of 26s yarn would be desirable to exclude the better class of shirting dhoties which would otherwise come in largely for shirting purposes. Similar treatment of longcloths we cannot recommend, as they are practically undistinguishable from shirting. To admit them with a special limit of 26s would financially be nearly the same as adopting our first alternative in its entirety, but the practical difficulty of deciding whether a cloth made of 28s should be called a longcloth and taxed, or a coarse T cloth and exe npted, would be almost insuperable. The cost of exempting "chudders" and dhoties of 26s would probably not exceed £15,000. The maintenance of the Notification, thus amplified, would of course leave unsatisfied, in the main, the desire of the present complainants to be allowed to make, unfettered except by the 30s limit, shirtings or any other cloth they please. We would not be understood as in any way advocating it.

General reduction of the rate of duty on grey goods.

31. We may here mention that it has been represented to us that it would be better for the interests concerned to reduce the 5 per cent. duty on all grey goods by 1 per cent. or more than to exempt certain specified descriptions of cloth, or even all cloths made of yarn up to 30s or any other particular count. In support of this, much extent and importance is assigned to the displacement movement, and it is said that the Indian piece goods and yarns are rapidly affecting all except the very highest imported goods. It is held that such a general reduction, say, of only 1 per cent. at a time, as the finances could bear the loss, would be preferable to total exemption of goods below any given line combined with full duty on those above it. It is thought hard that mills in Lancashire which turn out one class of goods should get a relief which others do not share. The uncertain financial effect of exemption on a limit of 30s, and the probability of nearly the whole shirting revenue being lost by it, are insisted on, and the general reduction is advocated as a more certain and economical measure.

32. Setting aside for a moment the practical difficulty of re-imposing a duty of 4 per cent. on the descriptions of goods which have already been declared free, we cannot see how the measure proposed is at all in accord with ascertained facts. We have no good evidence that the displacement movement has attained the proportions alleged, but there is no doubt at all that the Indian mills do, within certain limits, compete seriously and extensively with importers. As it has been decided that the latter are to be relieved of protected competitors, we can see no argument, on the merits, for relieving them piecemeal, and prolonging over a series of years part of any loss they are admitted to sustain, especially with the object of giving exemption from duty to those whose position is as yet only feebly assailed. Financially, the measure possesses some recommendations, but we do not think they outweigh the objections to it, and we doubt whether it would find much favour with the mercantile community.

Complaint about yarns.

33. We now turn to the complaint regarding yarns made by the Manchester Chamber of Commerce alone. It is to the effect that all yarns up to 36s water and 42s mule ought to be exempted, because the great portion of yarn shipped to India up to 24s water and 40s mule, both inclusive, is spun from cotton grown in India. Upon the face of this, it does not appear why the exemption should go up to 36s water, when the limit of Lancashire spinning of Indian cotton is confessedly only 24s; or again, why the Indian cotton should be sent to England

at all to be spun into high numbers unless it cannot be spun profitably on the spot. That it cannot now be so spun, has been repeatedly ascertained by the most careful enquiries, including the recent ones of Mr. O'Conor. He says:

"The bulk of the yarns spun consists of Nos 6, 10, and 20 mule twist. Water twist is spun in smaller quantities, and the highest number spun in any quantity seems to be No. 18, but the bulk is 16*s*. *. * * The causes, then, which prevent the spinning of yarns of 40*s* and upwards in the Indian mills are—*1st*, high price of raw material; *2nd*, diminution in outturn as compared with lower counts; *3rd*, inferior quality of outturn as compared with English yarns. These causes are, no doubt, removable. If the finer cottons are more largely grown, and the price falls considerably, the smaller outturn of yarn within a given time will not be of material importance, and it is possible that with the use of longer stapled cotton and the exercise of greater skill and care, the quality may become as good as that of English yarn. * * * It will be long indeed, in my judgment, before the Indian mills will venture on any active competition with Manchester in the spinning of 40*s* and higher counts of yarn."

The above conclusion is supported by the fact that the numbers for which exemption is asked are those in which the importations are largest, and that there are no symptoms of a decline in the trade. As to indirect competition, we have been told that Bombay 20*s* are displacing, for homespun cloth, imported 40*s* doubled, but as to this we can only refer to what we have said above in paragraph 18. The extent of the trade during the last nine years is shewn in the margin. The amount of duty realized is about £35,000 per annum—a sum far too large to be sacrificed without apparent reason. We may add that the exemption asked would be a great boon to the Bombay mills, and materially promote their spinning fine cloths with English yarn, to the further detriment of the Manchester piece goods trade.

	Water Twist.		Mule Twist.	
	Imports into Calcutta.	Imports into Bombay.	Imports into Calcutta.	Imports into Bombay.
	21*s* to 30*s*. lbs.	30*s*. lbs	33*s* to 40*s*. lbs.	40*s*. lbs.
1869	The imports are quite trifling.	3,350,185	7,504,500	1,414,890
1870		3,686,570	10,364,000	1,861,310
1871		1,645,270	7,108,500	987,712
1872		2,276,618	7,961,000	912,415
1873		2,220,820	5,603,500	1,432,130
1874		3,021,510	9,052,000	1,056,965
1875		2,049,680	5,977,000	1,193,100
1876		2,922,970	6,133,000	1,557,330
1877		4,325,541	8,633,500	1,739,048

	1876-77.	1877-78.
	£	£
Mules, Nos. 33 to 42	26,221	29,081
Water „ 21 to 30	6,723	6,875
„ above	585	207
Total ...	33,429	36,163

34. With reference to the instructions contained in your 10th paragraph, we have to report that, in addition to careful perusal of the replies of various members of the mercantile community to references, official and demi-official, which had been made to them by the Local Governments and otherwise previously to our appointment, we invited the members of the Chambers of Commerce of Bengal and Bombay, and of the Calcutta Trades Association, to favour us with any representations or suggestions which occurred to them. We have accordingly received visits from several members individually, as also demi-official letters, and held on the 20th a conference with the Committee of the Bengal Chamber.

35. In conclusion of this report we have only to remark that we consider any discussion of, or expression of opinion on, the general policy of a partial or total remission of the cotton duties, and the probable effects of such a policy upon English or Indian manufacturers, or the Indian producer, consumer or tax-payer, to be beyond the limits of the duty assigned to us, and have carefully abstained from such accordingly.

ENCLOSURE No. 1.

Dated Calcutta, 17th April 1878.

From—H. W. I. WOOD, ESQ., *Secretary to the Bengal Chamber of Commerce,*

To—*The Secretary to the Government of India,* DEPT. OF REVE., AGRI., AND COM.

I am directed by the Committee of the Chamber of Commerce to address you in regard to the Notification No. 43, dated 18th March 1878, exempting from all import duties sundry descriptions of grey cotton piece-goods.

In the Resolution No. 1911, dated 18th March 1878, published by the Financial Department, it is stated that the Government of India have been at some pains to ascertain how such of the cotton duties as appear to them actually protective could be defined, and it is then added, as the result of such enquiry, "that the real test is the quality or fineness of the yarn of which the goods consist."

The Committee of the Chamber do not propose to discuss the question of how far this proposition is correct,—the object of their communication being to point out that the legislation which followed the enquiries resulting in the conclusion above referred to appears to have proceeded on a different basis, and to call attention to certain anomalies which, in consequence, have arisen.

Paragraph 57 of the Resolution particularises by name the descriptions of goods proposed to be exempted from duty,—these being T. cloths, jeans, domestics, sheetings and drills; and paragraph 58 imposes "the further condition that goods so exempted shall not contain finer yarn than what is known as 30*s*, that is, yarn of which 30 hanks of 840 yards each weigh one pound." In the Notification it is similarly specified that the goods exempted from duty shall come under certain designations, and also be subject to the further condition as regards fineness of yarn already referred to.

The apparent contradiction between the "real test," as defined by the Government of India, and the terms of the Notification, has occasioned considerable dissatisfaction amongst importers of cotton goods, and it has been represented to the Committee of the Chamber that the condition referred to must operate very unfairly against certain goods which, though satisfying the condition as to count of yarn, are still not commonly recognised by any of the names set forth in the Notification. As an illustration, the Committee would draw attention to a certain description of *stout* or *domestic* cloth, which, for convenience of sale, importers have been in the habit of receiving in pairs of about 10 yards in length. These goods are used very largely by the Natives as *chudders*, and consequently this name has been given to them by importers, and is their recognised designation by the Custom House authorities. This being so, it follows that although the cloth is in all respects, as far as quality is concerned, a *domestic*, still, with the present Notification before him, the Collector of Customs is unable to pass it free of duty.

Other instances might be given to show the unfavourable position in which importers of certain fabrics are placed, but *chudders* have been selected both because they fairly illustrate the anomaly created by the terms of the Notification, and also because such goods are largely manufactured in Native mills; and thus the protection which the Government apparently desire to remove still remains in full force in regard to these goods.

The practical effect of the Notification as it now stands is that cloth made in a particular length and bearing an arbitrary title passes free of duty, while precisely the same fabric, cut up for convenience of sale into a different length, has to pay duty.

The Committee of the Chamber would, therefore, respectfully urge on the Government the desirability of amending the Notification so as to include *all* cloths, of whatever denomination, made of yarn not finer than 30*s*; or if the intention of Government was really to exclude froms exemption all goods not specially particularised, although fulfilling as to quality and finenees of yarn the "real test" laid down in the Resolution, then in such case steps should be taken to remove the ambiguity which appears at present to surround the question.

ENCLOSURE No. 2.

Dated Manchester, 27th March 1878.

From—THOMAS BROWNING, ESQ., *Secretary, Manchester Chamber of Commerce,*

To—*The Under Secretary of State for India.*

I have the honour to acknowledge receipt of your letter of yesterday, in which the Chamber is informed that Lord Salisbury is not in possession of information more specific as to the particular goods and yarns which in future are to be admitted into India duty-free, than that contained in the telegrams which have appeared in the public press.

I am to state that the Chamber has been informed by telegraph, from Calcutta, that it is the intention of the Government of India to limit the exemption from duty strictly to goods and yarns named in the published reports.

The Directors are of opinion that such a limitation will fail to secure the obvious intention of the Government, and I have been directed to forward to Lord Salisbury the annexed copy of Resolution, passed unanimously at a Meeting of the Board held this morning.

The views contained in the Resolution have been arrived at after careful consideration; and they are respectfully and earnestly commended to the attention of His Lordship, the limitation as it now stands having greatly perplexed both manufacturers and merchants in their operations.

I am further instructed to say, that if it be the desire of Lord Salisbury to have practical evidence in support of the position taken by the Directors in the Resolution, a small deputation from their number will be happy to wait upon him with that object at any time he may appoint.

Resolution passed at a Meeting of the Board of Directors of the Manchester Chamber of Commerce, held on Wednesday, 27th March 1878.

The Directors of the Manchester Chamber of Commerce regard the action of the Government of India, in exempting coarse yarns and goods from import duty as a first step towards the complete abolition of the duties, which they hope soon to see accomplished.

As the Government of India has elected to proceed towards the contemplated end by partial exemption, rather than by affording general relief, with the avowed object of removing the protective incidence of the duties on the particular goods and yarns which the Indian mills, by reason of their natural advantages, are suited to produce, it is obvious that the list of free goods requires to be materially added to.

The exemption is extended, in the first place, to goods containing no yarns finer than 30*s* such as can economically be spun by the Indian mills from Indian-grown cotton; but then a limitation is added, and the only goods which are to be admitted free are T cloths under 18 reeds, jeans, domestics, sheetings, and drills.

Shirtings and longcloths, for instance, although they be made from 30*s* and coarse yarns, such as are spun in India, precisely the same in texture as T cloths, and differing therefrom in width, length, and name only, remain subject to the impost.

In the case of yarns, the objection to the fixed limits of the free list is even stronger; they are 20*s* water and 30*s* mule, whilst, as is well known, a great portion of yarn shipped to India, up to 24*s* water and 40*s* mule, both inclusive, is spun from cotton grown in India.

In view of the foregoing, it is resolved to urge upon Her Majesty's Chief Secretary of State for India the desirableness of simplifying those provisions of the new Indian Budget that affect manufactured cotton, by exempting from duty all goods made from yarns not finer than 30*s*, and all yarns up to 36*s* water and 42*s* mule.

ENCLOSURE No. 3.

Dated 3rd September 1878.

From—The Chairman of the Madras Chamber of Commerce,
To—The Collector of Customs, Madras.

I have the honour to acknowledge receipt of your letter of the 17th ultimo, requesting the opinion of the Chamber on the expediency of exempting all grey cotton piece goods unmixed with foreign substances, not containing yarn finer than 30*s*, and chudders made from 20*s* to 24*s* yarn, from import duty.

In reply, I am desired to inform you that, so far from admitting the expediency of the proposed exemption from duty, the Chamber fail to see any reason for inflicting upon the State a loss of revenue for which no compensation will be obtained. It seems to the Chamber that the present is a most unsuitable time for thinking of sacrificing any of the State's resources under pressure from interested and imperfectly informed foreign manufacturers, and that it would be difficult to find a tax which is felt so little by the people as that upon the fabrics referred to.

The repeal of all import duties might be expedient if the country were in a position to sustain without detriment the sacrifice of revenue; but situated as the finances now are, it is more than ever expedient that financiers should leave well alone. The Chamber would refer to the various reductions which have from time to time been made in the duty on cotton yarns and goods, and would ask whether, in any instance, the manufacturers obtained any benefit thereby. It will be found in all cases that the ultimate effect was to cheapen goods in India by the amount of duty surrendered; and the present complaints of Lancashire manufacturers are sufficient answer to any argument that they have profited by an increased consumption of cheaper goods."

APPENDIX B.

COMMERCIAL AND FINANCIAL STATISTICS,

Commercial and Financial Statistics, 1877-78. Large net Exports. Large Imports. Large gross trade. Great Importation of Silver and Coinage. Silver steady. Inflation of Paper Currency. Decline of Cotton Exports. Development of other staples. Great Import of Cotton Goods.

1. The usual comparative statistics will be found in Tables I and II of this Appendix. There is much in them deserving remark. Notwithstanding the Famine, the value of commodities exported to Foreign Countries by sea in 1877-78 exceeded the value of the Imports by the largest sum recorded for many years, and this although the Imports rose to an almost unprecedented figure. The gross trade was the largest ever known excepting during the Cotton Famine which arose out of the American Civil War. Coupled with the Debt incurred, chiefly for the Famine, these excess Exports necessitated immense Imports of Silver and an unprecedented Coinage at the Mints. This, in its turn, sustained the gold price of silver and caused a temporary expansion of the Paper Currency. Still the fall in the gold price of silver was only partially stayed.

2. Among the details of the Sea-borne Trade in 1877-78 the rapid decline in the Export of Cotton Raw but lately at the head of the list deserves attention. It was compensated by largely increased Exports of *Seeds, Rice and Paddy, Jute, Hides and Skins, Indigo, Tea* and *Wheat.* Among Imports *Cotton Goods* tower above all the rest. It is said that the trade of 1877-78 in these goods was unprofitable and that the Indian markets were glutted; however that may be, it is certain that the net Imports of these goods, consisting mainly of the comparatively finer qualities, reached the immense value of £19,030,908—the highest value attained during recent years. None of the other Imports require remarks. Upon the whole the year 1877-78 would appear to have been commercially prosperous.

Statistics, 1878-79

3. The Column for 1878-79 in Table I of this Appendix shows (1) a great increase in London Bills, the full net current requirements of the Home Treasury having been supplied; (2) a continued fall in the value of silver measured in gold with renewed fluctuations to a perplexing extent; (3) a consequent fall in the value of the Rupee securities, but no fall in the value of the Secretary of State's sterling bonds, excepting at a moment of great pressure for money in London when they sank to the almost unprecedented price of £97 for Four per Cents.; (4) a further fall in the exchange with London; (5) a contraction of the maximum issue of Paper Currency which was inflated last year owing to the vast importations of silver; (6) a gratifying increase of the amount of rupee securities enfaced for payment of interest in London by drafts upon India.

Sea-borne Trade, 1878-79.

4. The statistics of the Sea-borne Trade, Table No. III, show (1) a great decrease compared with last year in the value of commodities (excluding gold and silver) exported; (2) a substantial decrease in the value of the like commodities imported; (3) a vast decrease in the net imports of gold and silver (£1,705,499 against £13,396,232); (4) a great decrease in the whole volume of Trade; (5) a further decrease in the value of *Cotton Raw* exported and a great falling off in the value of *Seeds, Hides, Indigo,* and *Wheat* exported, with an important increase in the value of *Rice and Paddy* exported; (6) a large decrease in the value of the Net Imports of *Cotton Goods* which are lower now than they have been for some years.

Not a prosperous year.

5. The year 1878-79 has apparently not been commercially prosperous; but on the whole, contemplated in connection with the Famine that has so lately devastated a large part of India, the facts cannot be regarded as altogether discouraging.

APPENDIX B—*continued.*

TABLE I.—MISCELLANEOUS.

	1874-75.	1875-76.	1876-77.	1877-78.	1878-79.	1879-80.
	£	£	£	£	£	£
DEFICIT of recorded Revenue compared with whole recorded Expenditure...	3,930,374	2,601,684	5,992,062	8,334,139	3,299,000	4,895,000
PRODUCTIVE PUBLIC WORKS. Capital Expenditure	4,249,571	4,270,629	3,809,284	4,791,052	4,559,000	3,500,000
Recorded Revenue compared with the recorded Expenditure, excluding Expenditure on Productive Public Works—						
SURPLUS	319,197	1,668,915	...	..	1,300,000	
DEFICIT		..	2,182,778	3,543,087		1,395,000
Net Public Debt incurred	8,398,168	4,109,522	4,750,145	7,345,416	4,498,000	4,326,000
NET PUBLIC DEBT incurred, including Capital transactions with Guaranteed Railway and other Companies and Native States, &c.	7,142,200	2,678,851	3,306,595	6,388,606	2,748,000	4,126,000
Value of commodities exported, excluding Gold and Silver	56,359,000	58,091,000	61,014,000	65,210,000		
Value of commodities imported, excluding Gold and Silver	36,222,000	38,887,000	37,428,000	41,464,000		
EXCESS OF EXPORTS OVER IMPORTS, excluding Gold and Silver ...	20,137,000	19,204,000	23,586,000	23,746,000		
Net imports of Gold	1,874,000	1,545,000	207,000	468,000		
Net imports of Silver	4,642,000	1,553,000	7,199,000	14,674,000		
TOTAL NET IMPORTS OF GOLD AND SILVER	6,516,000	3,098,000	7,406,000	15,142,000		
Excess of Exports over Imports, including Gold and Silver	13,621,000	16,106,000	16,180,000	8,604,000		
Grand total value of Imports and Exports of all kinds	102,348,000	104,480,000	113,908,000	126,238,000		
SECRETARY OF STATE'S BILLS sold (Rupees) ... ... Rs.	11,74,37,000	13,75,00,000	14,85,70,000	11,69,85,000	19,05,47,848	18,94,73,680
Sterling equivalent received ... ... £	10,841,600	12,390,000	12,696,000	10,134,000	15,680,000	15,000,000
SILVER coined at the Indian Mints	4,897,000	2,550,000	6,271,000	16,180,000	5,515,138	
Gold coined in Germany	...	12,756,000	2,873,000	7,112,000	4,836,846	
Silver coined in Germany	...	6,602,000	9,523,000	1,669,000	88,498	
Maximum PRICE OF AN OZ. TROY STANDARD SILVER IN LONDON ...	59½*d.* (24th April)	57⅝*d.* (27th April)	58⅝*d.* (18th Jan.)	55⅝ (4th Oct.)	54¼*d.* (2nd April.)	
Minimum price of an oz. troy standard silver in London	57*d.* (9th March)	52¼*d.* (22nd March)	47*d.* (7th July)	53½ (21st June.)	48¼*d.* (28th Dec.)	
Maximum price of a sovereign in Calcutta ... ... Rs.	10 12 0	11 12 0	13 (7th July)	11 14 0 (5th Sept.)	12 8 (Nov. and Feb.)	
Minimum ditto .. .. ,,	10 9 0	11	11 Rs. 3as. (6th Feb.)	11 4 0 (10th April.)	11 11 (11th June.)	
AVERAGE EXCHANGE upon Secretary of State's Bills sold per rupee £	1*s.* 10·22*d.*	1*s.* 9·64*d.*	1*s.* 8·49*d.*	1*s.* 8·79*d.*	1*s.* 7⅞*d.*	1*s.* 7*d.*
Fixed RATE OF EXCHANGE for the ADJUSTMENT of transactions between the Indian and Imperial Treasuries	1*s.* 10*d.*	1*s.* 10¼*d.*	1*s.* 9 ⅜*d.*	1*s.* 9⅛*d.*	1*s.* 9*d.*	1*s.* 7⅛*d.*
Maximum RATE OF DISCOUNT ON LOANS on demand at the BANK OF BENGAL, Calcutta	11 (11th April)	9 (May)	11 (April)	12 (May)	9 (1st April.)	
Minimum ditto	3½ (July to Nov.)	4 (Nov. and Dec.)	5 (Aug. and Sept.)	(Dec. and Jan).	3 (7th Nov.)	
Maximum RATE OF DISCOUNT at THE BANK OF ENGLAND	6 (Dec.)	4 (Oct. and Jan.)	2 throughout the year.	5 (Oct. and Nov.)	6 Oct. and Nov.)	
Minimum ditto	2½ (July)	2 (Aug.)		2 quently).	2½ (9th May.)	
Maximum MONEY BALANCES of the three PRESIDENCY BANKS ...	6,927,800 (July)	7,041,800 (July)	6,382,700 (July)	7,574,900 (Jan.)	6,589,300 (Jan.)	
Minimum ditto	4,359,200 (May)	4,762,300 (May)	4,132,500 (Oct.)	3,672,200 (April.)	4,978,500 (July.)	
Maximum price in Calcutta of Govt. FOUR PER CENT. RUPEE SECURITIES ...	104¾ (5th July)	102¾ (3rd June)	102⅝ (25th July)	98¼ (27th June.)	97 (July & Aug.)	
Minimum ditto	101⅛ (25th March)	99 (21st March)	96¼ (13th Jan.)	92 (8th Sept.)	93¼ (4th April.)	
Maximum amount outstanding on London Register of RUPEE SECURITIES ENFACED FOR INTEREST DRAFTS	14,214,617 (Nov.)	14,407,861 (Oct.)	14,125,982 (April)	14,588,744	15,660,173 (Febry.)	
Minimum ditto	13,098,988 (May)	14,111,441 (April)	12,655,322 (Dec)	13,057,964	13,826,493 (Oct.)	
Maximum price in London of such securities (in Gold)	98	93½ (7th April)	92 (15th Dec.)	84¼ (5th April.)	81¾ (1st April.)	
Minimum ditto	93½	82 (4th March)	77 (8th July)	81¼ (23rd Jan.)	72 (23rd Oct.)	
Maximum price in London of Secretary of State's FOUR PER CENT. STERLING BONDS	104¾ (Feb.)	106⅛ (5th Aug.)	104¾ (22nd Feb.)	104⅛ (30th Aug.)	104⅛ (July & Aug.)	
Minimum ditto	100¼ (April)	102¾ (3rd June)	101 (28th Oct.)	100¼ (21st Mar.)	97 (Oct.)	
Maximum GOVERNMENT PAPER CURRENCY outstanding	11,327,607 (7th Feb.)	12,161,224 (22nd Oct.)	12,551,185 (7th Feb.)	15,757,791 (15th Jan.)	14,584,900 (Sept.)	
Minimum ditto	9,221,438 (7th April)	10,668,628 (7th May)	10,532,294 (13th May)	11,130,528 (30th April)	12,137,900 (Febry.)	
Number of MONEY ORDER OFFICES	295	301	306	309	319	
Number of Money Orders issued	242,001	231,907	235,769	259,680	251,200	
Amount of Money Orders issued	1,016,746	912,662	968,467	984,728	932,780	
Average amount of each Order ... ... Rs.	42-0 3	39-5-7	41-1 3	37-14-8	37-2-2	
Number of SAVINGS BANKS	326	330	340	343	346	
Number of Depositors in Savings Banks	67,316	73,401	80,004	83,518	85,200	
Amount deposited in Savings Banks	1,750,326	1,901,278	1,966,604	1,956,157	1,986,500	
Average of each Deposit	26	26	24	23	23	
Net addition to Deposits	9,936	150,952	65,326	10,447 (Decrease.)	30,343	

APPENDIX B—*continued.*

Commercial and Financial Statistics.

TABLE II.—SEA-BORNE TRADE FOR THE YEAR (PRINCIPAL ARTICLES ARRANGED IN ORDER OF THEIR DECLARED VALUE).

No.	EXPORTS.		1874-75.	1875-76.	1876-77.	1877-78.
1	OPIUM ...	Quantity ... ... Chests	91,746	88,350	96,870	92,820
		Value ... ... £	11,956,072	11,148,426	12,404,748	12,374,355
		Average declared value per chest, in rupees Rs.	1,262	1,261	1,281	1,333
2	COTTON					
	Raw ...	Quantity ... ... Cwts.	5,600,086	5,009,788	4,557,914	3,459,077
		Value ... ... £	15,257,342	13 278,964	11,746,184	9,383,534
		Average declared value of a lb. — Annas	As. 3/11	As. 3/9	As. 3/8	As. 3/10
		Average declared value of a lb. — Pence, at average exchange .	5 10	5·13	4·71	4 98
	Twist and Yarn ...	Quantity . ... lbs.	2,834,725	6,228,511	7,926,710	15,600,291
		Value ... ... £	147,562	266,951	367,303	682,059
		Average declared value per lb. ... annas	As. 8/4	As. 6/10	As. 7/5	As. 7
		Other manufactures—Value ... £	364,812	396,472	445,079	460,674
		Average declared value in annas per yard — Grey or unbleached annas	...	As. 2/6	As. 2/6	As. 2/3
		Average declared value in annas per yard — Colored, printed, or dyed „	...	As. 4/9	As. 5/3	As. 4/10
		Percentage of manufactures on whole value exported	3·25	4·76	6·47	10·85
3	SEEDS ...	Quantity .. .. Cwts.	6,074,756	10,506,822	9,582,865	12,187,020
		Value ... ... £	3,235,950	5,461,982	5,319,124	7,360,284
		Average declared value of linseed per cwt. — Rupees	5 0 0	5 4 6	5 5 11	5 13 10
		Average declared value of linseed per cwt. — Shillings, at average exchange	9·27	9·52	9·17	10 16
4	RICE AND PADDY.	Quantity ... ... Cwts.	17,392,938	20,416,032	19,914,384	18,428,386
		Value ... ... £	4,765,334	5,311,095	5,815,221	6,950,276
		Average declared value of husked rice per cwt. — Rupees	2 0 10	2 2 3	2 15 1	3 12 6
		Average declared value of husked rice per cwt. — Shillings, at average exchange	5·11	4·70	5·02	6·55
5	JUTE ...	Raw and manufactured—Value ... £	3,485,522	3,294,521	3,356,124	4,6289,241
		Average declared value of a cwt. raw jute ... — Rupees	5 14 7	5 6 2	5 13 1	7 3
		Average declared value of a cwt. raw jute ... — Shillings, at average exchange	10·94	9·72	9·94	11·18
		Percentage of manufactures on whole value exported	6·85	14·85	21·43	17·07
6	HIDES AND SKINS.	Quantity ... ... Nos.	18,162,851	19,433,332	19,792,877	22,916,317
		Value ... ... £	2,677,767	2,943,575	2,998,684	3,756,888
		Percentage of dressed or manufactured to whole value	18·87	40·44	49·77	48·29
7	INDIGO ..	Quantity ... ... Cwts.	81,466	110,392	100,384	120 605
		Value ... ... £	2,576,302	2,875,062	2,962,785	3,494,334
		Average declared value per cwt. — Rupees...	316 3 10	260 7 0	295 2 4	289 11 9
		Average declared value per cwt. — Sterling, at average exchange £	29·27	23·48	25·19	25·09
8	TEA ...	Quantity ... ... lbs.	21,137,087	24,361,599	27,784,124	33,459,075
		Value ... ... £	1,937,429	2,166,417	2,607,425	3,044,571
		Average declared value per lb. — Annas...	As. 14/8	As. 14/3	As. 15/0	As. 14/6
		Average declared value per lb. — Shillings, at average exchange	1·70	1·60	1·60	1·57
9	WHEAT ...	Quantity ... ... Cwts.	1,069,076	2,498,185	5,583,336	6,340,150
		Value ... ... £	490,435	901,026	1,956,332	2,856,990
		Average declared value per cwt. — Rupees	4 9 5	3 9 8	3 8 0	4 8 1
		Average declared value per cwt. — Shillings, at average exchange...	8·50	6·51	5·98	7·80
10	COFFEE ...	Quantity ... ... Cwts.	311,831	371,986	302,489	297,327
		Value ... ... £	1,305,335	1,627,027	1,345,822	1,338,499
		Average declared value per cwt. — Rupees	41 13 9	43 11 10	44 7 10	45 0 3
		Average declared value per cwt. — Shillings, at average exchange ..	77·51	78·88	75·97	77·98
11	WOOL, ...	Raw and manufactures—Value ... £	1,159,086	1,295,193	1,293,490	1,151,518
		Average declared value of raw wool per lb.... — Annas	As. 7/2	As. 7/4	As. 7/2	As. 6/6
		Average declared value of raw wool per lb.... — Pence, at average exchange ...	9·99	9·95	9 22	8·44
12	SILK ...	Raw and manufactures—Value ... £	998,450	656,728	1,000,566	854,629
		Average declared value of raw silk per lb. ... — Rupees	4 10 1	3 2 9	5 7 8	4 10 5
		Average declared value of raw silk per lb. ... — Shillings, at average exchange...	8·57	5·72	9·25	8·06
13	SUGAR ...	Value ... ... £	319,238	253,937	925,196	745,851
14	TEAK WOOD ...	Quantity ... ... Cubic tons	42,868	60,612	45,108	56,939
		Value ... ... £	328,564	440,618	332,764	406,652
		Average declared value per cubic ton ... — Rupees...	76 10 4	72 11 1	73 12 4	71 6 8
		Average declared value per cubic ton ... — Sterling, at average exchange £	7·09	6·83	6·29	6·19
15	SALTPETRE ...	Quantity ... . Cwts.	553,330	415,080	466,218	389,002
		Value .. .. £	501,468	348,949	381,706	379,002
		Average declared value per cwt. — Rupees	9 1 0	8 6 7	8 3 0	9 11 11
		Average declared value per cwt. — Shillings, at average exchange ..	16·78	15·16	13·96	16·88
16	LAC ...	Value ... ... £	254,011	755,747	536,976	362,048

APPENDIX B—*continued.*

Commercial and Financial Statistics.

TABLE II.—SEA-BORNE TRADE FOR THE YEAR,—*continued.*

No	IMPORTS.		1874-75.	1875-76.	1876-77.	1877-78.
	COTTON—					
1	Twist and Yarn ... Quantity	lbs	37,097,260	31,927,340	33,270,208	36,196,661
	Twist and Yarn ... Value	£	3,157,780	2,794,769	2,733,535	2,850,616
	Twist and Yarn ... Average declared value per lb.	annas	...	14 00	13·14	12·60
	Twist and Yarn ... " " "	pence at average exchange	...	1*s.* 6 93*d.*	1*s.* 4·83*d.*	1*s.* 4·37*d.*
	Other manufactures. Value	£	16,263,560	16,463,875	16,012,932	17,332,639
	TOTAL COTTON GOODS	£	19,421,340	19,258,644	18,746,467	20,183,255
	Re-exports—					
	Cotton (Foreign Merchandise)—					
	Twist and Yarn ... Quantity	*lbs.*	*781,220*	*792,668*	*839,539*	*934,437*
	Twist and Yarn ... Value	*£*	*56,249*	*57,424*	*58,423*	*62,733*
	Other manufactures ... Value	*£*	*1,061,727*	*984,105*	*1,064,392*	*1,089,614*
	Total Re-exports		*1,117,976*	*1,041,529*	*1,122,815*	*1,152,347*
	TOTAL COTTON GOODS.—Net Imports		18,303,364	18,217,115	17,623,652	19,030,908
2	RAILWAY PLANT AND ROLLING-STOCK	Value £	780,867	1,079,105	1,194,145	1,727,560
3	METALS	" "	2,607,122	3,310,452	3,721,007	3,736,958
4	LIQUORS	" "	1,636,568	1,702,197	1,585,345	1,683,655
5	SILK, Raw and Manufactured	" "	1,583,405	1,404,235	1,037,957	1,485,550
6	COAL (excluding coke and patent fuel) ... Quantity	tons	360,252	388,480	523,384	603,731
	COAL ... Value	£	685,720	647,562	918,309	1,004,942
	COAL ... Average declared value per ton, in rupees	...	19 03	16·67	17·54	16·64
	COAL ... " in shillings at average exchange		34·94	31·01	30·34	28·83
7	WOOLLEN MANUFACTURES	Value £	557,585	1,119,274	911,890	955,142
8	MACHINERY AND MILL-WORK	" "	1,185,943	1,439,921	963,504	873,960
9	PROVISIONS	" "	863,727	717,234	664,938	861,116
10	SUGAR	" "	516,564	895,929	403,607	798 036
11	APPAREL	" "	620 456	634,256	542,860	579,106
12	SPICES	" "	179,126	395,988	432,991	488,884
13	SALT Quantity	tons	277,085	365,254	298,776	254,231
	SALT Value	£	755,771	601,146	430,895	401,366
	SALT Average declared value per ton, in rupees	...	27·28	16·45	14 42	15·78
	SALT " in shillings at average exchange		50·51	29 66	24·62	27 35

TABLE III.—SEA-BORNE TRADE FOR THE FIRST TEN MONTHS (PRINCIPAL ARTICLES ARRANGED IN ORDER OF THEIR DECLARED VALUE).

	1875 76.	1876-77.	1877-78.	1878-79.
	£	£	£	£
Value of commodities exported, excluding gold and silver	46,309,370	48,265,519	52,210,342	47,823,446
Value of commodities imported, excluding gold and silver	30,830,219	30,408,746	34,457,474	32,389,391
Excess exports	15,479,151	17,856,773	17,752,868	15,434,055
Net imports of silver	966,336	5,628,814	13,117,467	2,187,577
Net imports of gold	1,486,222	— 410,234	278,765	—482,078
Total net imports of gold and silver	2,452,558	5,218,580	13,396,232	1,705,499
GRAND TOTAL IMPORTS AND EXPORTS OF ALL KINDS	83,124,766	91,365,735	104,112,057	88,055,848

APPENDIX B—*continued.*

Commercial and Financial Statistics.

TABLE III.—SEA-BORNE TRADE FOR THE FIRST TEN MONTHS,—*continued.*

No.	Exports.			Ten Months, 1st April to 31st January.			
				1875-76.	1876-77.	1877-78.	1878-79.
1	Opium ...	Quantity	Chests	73,095	81,613	77,387	76,165
		Value	£	9,186,788	10,490,687	10,264,066	10,917,614
		Average value per chest	Rs.	1,256-13-3	1,285-6-8	1,326 5-3	1,433-6-8
2	Cotton, raw	Quantity	Cwts.	4,295,871	3,561,477	2,585,377	2,282,487
		Value	£	11,476,987	8,968,014	6,949,554	6,151,372
		Average value per lb.	Rs.	0-3-9	0-3-7	0-3-10	0-3-10
	Manufactures—						
	Twist and Yarn	Quantity	lb.	4,587,225	6,817,270	12,779,989	18,307,631
		Value	£	196,768	316,636	558,913	767,675
		Average value per lb.	Rs.	0-6-10	0-7-5	0-6-11	0-6-8
	Other manufactures—Value		£	326,201	375,860	392,895	431,844
	Total Cotton (Raw and Manufactured)			11,999,956	9,660,510	7,901,362	7,350,891
3	Rice and Paddy.	Quantity	Cwts.	13,045,994	11,658,224	10,186,650	12,420,554
		Value	£	3,549,719	3,397,812	4,017,310	5,699,274
		Average value per cwt.	Rs.	2-11-6	2-14-8	3-15-1	4-9-5
4	Seeds ...	Quantity	Cwts.	8,514,379	8,559,142	11,239,493	6,357,841
		Value	£	4,414,548	4,688,529	6,758,930	4,089,485
		Average value per cwt.	Rs.	5-2-11	5-7-8	6-0-2	6-6-11
5.	Jute (Raw and Manufactured)—Value		£	2,639,630	2,895,432	3,679,332	4,076,573
6	Tea ...	Quantity	lb.	21,254,915	25,186,248	30,306,610	30,694,154
		Value	£	1,899,961	2,361,799	2,770,735	2,808,457
		Average value per lb.	Rs.	0-14-4	0-15-0	0-14-7	0-14-8
7	Hides and Skins.	Quantity	Cwts.	534,504	495,367	703,852	630,278
		Value	£	2,378,801	2,309,783	2,990,696	2,455,043
		Average value per cwt.	Rs.	44-8-1	46-10-0	42-2-1	38-15 2
8	Indigo ...	Quantity	Cwts.	78,004	83,443	90,577	64,504
		Value	£	2,037,990	2,450,385	2,632,728	1,767,026
		Average value per cwt.	Rs.	261-4-3	293-10 7	290-10-7	273-15-0
9	Wool (Raw and Manufactured)—Value		£	1,061,452	1,079,667	939,198	1,049,930
10	Coffee ...	Quantity	Cwts.	164,692	168,552	191,698	201,626
		Value	£	662,275	722,544	846,358	885,939
		Average value per cwt.	Rs.	40-3-5	42-13-11	44-2-5	43-15-0
11	Silk (Raw and Manufactured)—Value		£	531,870	801,388	766,098	607,139
12	Wheat ...	Quantity	Cwts.	2,155,626	4,839,290	6,206,669	1,035,857
		Value	£	775,554	1,673,400	2,790,304	508,125
		Average value per cwt.	Rs.	3-9-6	3-7-4	4-7-11	4-14-6
13	Saltpetre ...	Quantity	Cwts.	300,501	369,887	311,682	311,091
		Value	£	254,955	302,734	304,068	296,222
		Average value per cwt.	Rs.	8-7-9	8-2-11	9-12-1	9-8-4
14	Teak ...	Quantity	C. tons	48,776	35,771	44,153	34,116
		Value	£	356,332	263,504	311,678	247,752
		Average value per ton	Rs.	73-0-11	73-10-8	70-2-9	72-9-11
15	Lac		£	593,588	425,327	299,599	234,712
16	Sugar		£	94,465	425,940	447,616	184,724

APPENDIX B—*continued.*

Commercial and Financial Statistics.

TABLE III.—SEA-BORNE TRADE FOR THE FIRST TEN MONTHS—*concluded.*

No.	IMPORTS.			TEN MONTHS, 1ST APRIL TO 31ST JANUARY. 1875-7	1876-77.	1877-78.	1878-79.
1	COTTON—						
	Twist and yarn ...	Quantity	lbs.	25,923,585	26,724,669	30,872,371	29,736,857
		Value	£	2,286,139	2,230,376	2,425,336	2,479,970
		Average value per lb. ...	Rs.	0-14-1	0-13-4	0-12-7	0-13-4
		Ditto in sterling average exchange	...	1s. 7d.	1s. 5d.	1s. 4½d.	1s. 4½d.
	Other manufactures ...	Value	£	13,097,382	13,056,417	14,512,524	12,274,522
		TOTAL COTTON GOODS	...	15,383,521	15,286,793	16,937,860	14,754,492
	Re-exported—						
	Twist and Yarn ...	*Quantity*	*lbs.*	*701,646*	*614,051*	*736,160*	*651,373*
		Value	*£*	*50,656*	*48,119*	*49,811*	*44,508*
		Average value per lb. ...	*Rs.*	*0-11-7*	*0-11-3*	*0-10-10*	*0-10-11*
	Other manufactures of—Value		*£*	*819,803*	*859,708*	*875,357*	*966,712*
	Total Re-exports		...	*870,459*	*902,827*	*925,168*	*1,011,220*
	TOTAL COTTON GOODS—Net Imports		...	14,513,062	14,383,966	16,012,692	13,743,272
2	METALS		...	2,533,767	2,893,993	3,008,118	2,917,565
3	SILK (Raw and Manufactured)		...	1,126,453	831,428	1,271,782	1,313,506
4	RAILWAY PLANT AND ROLLING-STOCK		...	931,228	1,013,812	1,227,159	1,249,238
5	SUGAR		...	618,833	349,806	657,043	1,137,030
6	LIQUORS		...	1,194,828	1,286,521	1,431,367	1,113,119
7	WOOLLEN MANUFACTURES		...	856,225	823,119	849,529	846,254
8	PROVISIONS		...	560,486	539,059	716,939	814,654
9	MACHINERY AND MILL-WORK		...	1,243,685	803,705	724,078	781,963
10	COAL (excluding Coke and Patent Fuel)—	Quantity	Tons	262,999	347,716	469,270	377,980
		Value	£	428,858	643,794	764,610	709,009
		Average value per ton	Rs.	16-4-10	18-8-2	16-4-8	18-12-1
11	SALT ...	Quantity	Tons	302,897	255,504	217,202	223,565
		Value	£	505,238	363,684	324,628	477,384
		Average value per ton	Rs.	16 10 10	14-3-9	14-15-1	21-5-7
12	APPAREL		...	548,970	460,767	491,306	464,159
13	SPICES		...	315,656	367,877	389,649	430,862

TABLE IV.—WHOLESALE PRICES OF TYPICAL COMMODITIES IN GOLD AND SILVER IN LONDON AND CALCUTTA. IN DECEMBER OF EACH YEAR.

(Prices of March 1873 = 100.)

IN LONDON—(*Prices quoted from the* LONDON ECONOMIST.)	MEASURED IN GOLD. 1873.	1874.	1875.	1876.	1877.	1878.	MEASURED IN SILVER.* 1873.	1874.	1875.	1876.	1877.	18
Scotch Pig Iron (Warrants)	91	68	54	49	43	36	95	71	58	51	48	44
Coals, Hetton, Wallsend (London) ...	94	90	75	57	55	60	97	94	79	59	61	72
Copper, Chilli Bars	98	93	92	85	74	64	96	97	98	90	82	77
Straits Tin	79	65	56	52	45	42	82	67	60	54	50	50
Wheat	112	81	83	91	94	72	115	84	88	96	104	87
Flour, town-made	111	82	90	82	98	69	114	85	96	86	109	83
Beef, inferior	125	110	128	98	85	90	129	115	136	102	94	108
Cotton, No. 40, Mule Twist	95	83	86	80	71	61	97	88	91	84	78	73
Wool, Southdown Hogs	96	89	85	80	76	65	99	93	91	85	84	78
Sugar, Foreign Muscovada	92	87	77	113	74	80	95	91	82	119	82	96
Coffee	124	97	105	101	98	73	128	101	111	106	109	88
Pepper	106	95	78	69	63	N.	109	100	83	73	70	N.
Saltpetre	86	80	83	87	98	89	86	82	88	92	109	108
Gold	...	...	...	...	...	...	103	104	106	105	111	120
Silver	97	96	94	95	90	83	...	...	..	...	..	...
IN CALCUTTA—(*Prices quoted from the* CALCUTTA PRICE CURRENT.)												
Grey Shirtings (8¼ lbs.)							93	84	84	78	73	74
Mule Twist, white, good. No. 40							96	91	87	87	75	75
" " Turkey red, No. 40 (12 lbs.)							115	104	94	85	85	78
" " orange, No. 40—60							107	93	87	90	83	73
Copper, Sheathing							102	100	102	93	83	80
Iron, flat, bolt, bar and square							115	89	78	68	60	56
Spelter, hard							114	118	148	143	130	107
Hides, buffalo, slaughtered							92	88	75	104	75	69
Indigo, good							110	*Nil.*	90	110	86	100
Jute, picked							144	137	125	150	147	153
Lacdye, fine							87	60	55	69	58	54
Shell Lac, fine orange							129	183	119	68	49	56
Linseed, fine bold clean							111	110	92	102	106	N.
Rice, Ballam							165	153	135	159	168	259
Silk, raw, Cossimbazar							80	58	40	98	80	69
Sugar, Benares							94	87	87	88	*Nil.*	..
Tea, Good Souchong							114	123	104	123	100	77
Wheat, Doodiah							115	96	78	96	104	109
Gold							102	100	102	103	105	109

* The values measured in silver in London have been calculated from the values in gold on the basis of the price of standard silver in London.

APPENDIX B—*continued.*

Commercial and Financial Statistics.

TABLE V.—STATEMENT SHOWING THE TRUE FINANCIAL RESULTS TO THE REVENUES OF INDIA OF THE GUARANTEE OF INTEREST UPON THE CAPITAL OF THE GUARANTEED RAILWAY COMPANIES.

	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.	1878-79. Original Estimates.	1878-79. Regular Estimates.	1879-80. Estimates.
	£	£	£	£	£	£	£	£
Gross Earnings	8,315,226	8,924,009	8,959,235	10,874,775	13,294,397	11,200,000	11,380,000	11,175,000
Working Expenses	4,691,180	4,736,084	4,678,551	5,760,642	6,632,743	5,827,500	6,100,000	5,895,000
Percentage of Working Expenses on Earnings	56·41	53·07	52·22	52 97	49·89	52·3	53·60	52·75
Net Traffic Earnings	3,624,046	4,187,975	4,280,684	5,114,133	6,661,654	5,372,500	5,280,000	5,280,000
Net gain by the remittance to England of Capital receipts and disbursements in India at the contract rates of Exchange instead of at the average yearly rate obtained for the Secretary of State's Bills	39,249	67,906	17,426	...	...	...	...	...
Total Revenue ..	3,663,295	4,255,881	4,298,110	5,114,133	6,661,654	5,372,500	5,280,000	5,280,000
Gross Guaranteed Interest—								
Paid in India	39,191	36,799	33,414	23,736	21,354	19,600	17,400	16,400
Paid in London* ...	4,581,548	4,609,772	4,606,903	4,636,768	4,635,491	4,699,000	4,689,000	4,745,000
Total Guaranteed Interest (Sterling payments converted at the average exchange of the year) ...	4,959,704	5,015,537	5,141,518	5,454,814	5,374,115	5,546,500	5,711,000	6,011,300
Surplus paid to Railway Companies	91,501	427,561	227,251	296,028	799,609	642,000	936,200	768,500
Land and Supervision	152,438	55,394	83,313	51,633	66,420	81,000	71,800	75,700
Interest on Revenue Balances ...	26,934	35,643	34,970	34,936	11,687	2,000	1,500	1,600
Net loss on Receipts and Disbursements of Capital in India calculated in the same way as the gain	...	...	...	29,161	15,967	7,450	49,900	14,500
Total Expenditure ...	5,230,577	5,534,135	5,487,052	5,866,572	6,267,798	6,278,950	6,770,400	6,871,600
Net Expenditure from the Public Treasury	1,567,282	1,278,254	1,188,942	752,439	...	906,450	1,490,400	1,591,600
Net Revenue	...	...	...	...	393,856	...	...	...

* With the exception of the figures in this line, which are true sterling figures, all the amounts in this Table are in Rupees converted into the conventional sterling of the Accounts by the removal of one digit to the right.

APPENDIX B—(*continued.*)

Commercial and Financial Statistics.

TABLE VI.—STATEMENT SHOWING THE TRUE FINANCIAL RESULT TO THE REVENUES OF INDIA OF THE GUARANTEE OF INTEREST ON THE CAPITAL OF THE MADRAS IRRIGATION AND CANAL COMPANY.

	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.	1877-78.		1878-79.		1879-80.
						Original Estimates.	Regular Estimates.	Original Estimates.	Regular Estimate .	Estimates.
	£	£	£	£	£	£	£	£	£	£
Gross Earnings	5,053	7,178	7,141	10,323	11,529	12,500	27,000	10,000	24,400	14,000
Working Expenses	16,655	12,705	24,906	13,552	20,279	11,800	38,500	17,000	8,000	12,500
Percentage of Working Expenses on Earnings	329·60	176·99	348·77	131·27	175·89	94·4	142·59	170·00	32·79	89·28
Gain by Exchage on Capital Account	...	...	...	...	...	...	...	2,000	...	...
Deficit	11,602	5,527	17,765	3,229	8,750	...	11,500	5,000	...	...
Net Earnings	...	...	...	...		700	...	...	16,400	1,500
Guaranteed Interest paid in London*	49,983	49,983	49,983	49,983	49,983	50,000	50,000	50,000	50,000	50,000
Guaranteed Interest in rupees converted at average exchange of the year	53,687	53,977	55,413	58,528	57,717	57,717	57,717	60,500	60,700	63,200
Land and Supervision ...	...	...	...	...	352	...	...	...	...	...
Loss by Exchange on Capital Account	...	67	...	...	92	...	...	...	...	...
Net Cost to the Public Treasury	65,289	59,571	73,178	61,757	66,911	57,017	69,217	67,500	44,300	61,700

* With the exception of the figures in this line, which are true sterling figures, all the amounts in this table are in Rupees converted into the conventional sterling of the Accounts by the removal of one digit to the right.

APPENDIX B—*continued.*

Commercial and Financial Statistics.

TABLE VII.

Actual Capital Expenditure on PRODUCTIVE PUBLIC WORKS, *(Railways) in 1877-78, and Estimated Expenditure on such Railways in 1878-79, 1879-80, and to the end of 1879-80.*

	1877-78, Accounts.	1878-79, Estimates.	1879-80, Estimates.	To end of 1879-80	Sanctioned Estimates.	Balance remaining to be spent
	£	£	£	£	£	£
Punjab Northern ...	301,852	298,000	407,000	3,404,000	3,664,378	260,378
Indus Valley	1,282,691	883,000	273,000	6,126,000	7,180,000	1,054,000
Northern Bengal(*a*) ..	433,736	361,000	65,000	1,087,000	1,906,811	...
Tirhoot	89,568	23,000	25,000	488,000	600,149	112,149
Rajputana(*b*)	150,302	212,000	90,000	3,058,000	3,053,692	...
Western Rajputana ...	180,430	646,000	386,000	1,209,000	1,830,000	621,000
Nimach	208,405	239,000	300,000	1,482,000	2,750,000	1,268,000
Sindia	174,048	244,000	141,000	689,000	874,529	185,529
Wardha Valley	19,380	24,000	15,000	516,000	540,912	24,912
Nagpur and Chattisghar ...	3,434	120,000	200,000	331,000	746,800	415,800
Rangoon and Irrawaddy ...	245,178	132,000	35,000	1,250,000	1,261,292	11,292
Dhond and Manmad ...	543,525	370,000	166,000	1,083,000	1,350,000	267,000
Patna and Gya	1,878	257,000	35,000	293,000	307,467	14,467
Holkar	71,920	—52,000	34,000	1,262,000	1,410,440	148,440
Cawnpore and Farakhabad ...	...	95,000	150,000	245,000	322,302	77,302
Nalhati	...	8,000	...	35,000	30,000	...
Fluctuations in Store Balances	+278,621	—408,000	+60,000	301,000	...	...
Reserve	...	...	43,000	43,000	...	...
TOTAL ...	3,984,968	3,452,000	2,425,000	23,802,000	27,828,772	4,460,269

(*a*). The outlay in excess of sanction will only take place if a supplemental estimate is sanctioned

(*b*). Additional Estimates will be submitted for the purchase of extra Rolling Stock required.

APPENDIX B—*continued.*

Commercial and Financial Statistics.

TABLE VIII.

Actual Capital Expenditure on Productive Public Works of Irrigation, &c., in 1877-78, and Estimated Expenditure on such Works in 1878-79, 1879-80, and to the end of 1879-80, &c.

	1877-78, Accounts.	1878-79, Estimates	1879-80, Estimates	To end of 1879-80	Estimated cost	Balance of sanctioned outlay remaining to be spent
	£	£	£	£	£	£
Orissa	46,614	66,000	95,000	1,936,000	1,931,000	...
Midnapore	21,689	24,000	13,000	742,000	768,000	26,000
Soane	169,132	185,000	127,000	2,218,000	2,736,000	518,000
Ganges	82,981	76,000	77,000	(a)722,000	859,000	137,000
Agra	14,863	9,000	8,000	785,000	786,000	1,000
Lower Ganges	175,198	145,000	170,000	1,561,000	2,494,000	933,000
Western Jumna ..	86,387	96,000	98,000	(b)464,000	722,000	258,000
Bari Doab	14,324	14,000	12,000	(c)377,000	509,000	132,000
Sirhind	114,727	125,000	132,000	(d)1,232,000	(e)1,795,000	563,000
Swat River	18,617	40,000	46,000	116,000	167,000	51,000
Godavery Works ..	25,085	30,000	29,000	(f)323,000	364,000	41,000
Kistna	5,425	26,000	39,000	174,000	(g)671,000	497,000
Strivignuntum	1,291	2,000	1,000	120,000	(h)120,000	...
Bigari	6,301	12,000	12,000	133,000	159,000	26,000
Hathmati	1,793	1,000	1,000	50,000	50,000	...
Lower Panjhra	46	1,000	1,000	35,000	35,000	..
Palkhed ...	63	1,000	1,000	21,000	21,000	...
Lakh ...	23	1,000	1,000	35,000	36,000	1,000
Mutha	19,494	23,000	13,000	556,000	544,000	...
Ekruk ...	1,292	2,000	1,000	119,000	(i)118,000	...
Nira	..	19,000	...	(j)54,000	398,000	344,000
Madras Harbour Works ...	...	244,000	85,000	329,000	628,000	299,000
Special Reserve, Bombay ...	...	...	43,000	43,000	...	...
Outlay on Works erroneously classed as Productive ...	768	...	...	696,000	210,000	...
Deduct Ordinary outlay on Productive Public Works	...	—5,000	—10,000	—222,000	...	...
Reserve	...	10,000	80,000	90,000	..	...
TOTAL ..	806,113	1,147,000	1,075,000	12,709,000	16,131,000	3,827,000

(a) Exclusive of £2,366,000, amount of outlay against sanctions that have expired
(b.) Exclusive of £301,000, amount of outlay against sanctions that have expired
(c) Exclusive of £1,134,000, amount of outlay against sanctions that have expired, and £54,000, expenditure on the Madhopur Workshops
(d) Exclusive of £814,000, outlay from contributions by Native States.
(e.) Exclusive of £1,062,000, share of estimate debitable to Native States
(f.) Exclusive of £523,000, amount of outlay against sanctions that have expired.
(g.) Represents amount of estimate before the Government of India, plus amount of estimate for Establishment and Tools and Plant also before the Government of India
(h.) Represents amount of current sanctions shown in Budget-estimate for 1879-80 plus Rs. 77,411, estimate for Establishment and Tools and Plant now before the Government of India.
(i.) Revised estimate under preparation
(j.) The work was commenced as a Famine Relief Work from Extraordinary Funds, but stopped last September, pending sanction to it as a Productive Public Work, now under consideration in the Financial Department.

Table IX.

GROSS EARNINGS, WORKING EXPENSES AND NET TRAFFIC EARNINGS OF STATE RAILWAYS TO END OF 1877-78, WITH REGULAR ESTIMATES FOR 1878-79, AND BUDGET ESTIMATES FOR 1879-80.

Railways.	Actuals.					Regular Estimates, 1878-79.	Budget Estimates, 1879-80.
	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.		
Gross Earnings.	£	£	£	£	£	£	£
Rajputana	20,936	93,818	203,102	239,349	261,434	325,000	338,500
Holkar and Nimach	790	16,702	38,349	39,273	62,666	100,000	112,500
Punjab Northern	...	...	22,657	50,154	76,412	115,000	111,000
Indus Valley	...	...	...	...	...	95,000	206,000
Wardah Coal	...	2,112	2,936	3,686	10,639	13,000	53,000
Rangoon and Irrawaddy Valley ...	...	...	...	...	62,876	106,000	1,35,000
Dhond and Manmad	...	...	...	...	...	23,000	47,400
Sindia	...	...	...	...	1,319	10,000	20,000
Patna and Gya	...	...	...	...	...	...	12,500
Calcutta and South-Eastern ...	9,833	9,861	10,486	9,775	12,616	13,000	11,700
Nalhati	8,355	8,492	7,178	8,098	9,130	8,900	8,400
Tirhoot	...	...	4,805	21,358	34,324	44,000	45,500
Northern Bengal	...	...	...	...	17,111	107,500	123,000
Hatras-Mathura	...	...	...	8,977	9,364	10,000	10,300
	39,914	130,985	289,513	380,670	557,891	970,400	1,234,800
Working Expenses.							
Rajputana	20,795	57,836	119,639	159,081	184,830	200,000	218,500
Holkar and Nimach	490	11,078	35,715	39,047	39,319	70,000	80,000
Punjab Northern	...	...	13,738	45,958	70,499	108,000	90,000
Indus Valley	...	...	...	...	...	110,000	173,000
Wardah Coal	...	2,403	3,149	3,658	7,044	12,000	33,000
Rangoon and Irrawaddy Valley ...	...	...	...	...	59,994	95,000	90,000
Dhond and Manmad	...	...	...	...	...	28,000	47,400
Sindia	...	...	...	...	2,137	11,500	18,000
Patna and Gya	...	...	...	...	...	...	10,000
Calcutta and South-Eastern ...	20,030	7,320	9,303	12,821	8,226	11,000	10,900
Nalhati	5,073	7,367	7,936	8,315	8,732	7,700	8,300
Tirhoot	...	...	4,006	14,190	23,571	35,000	26,500
Northern Bengal	...	...	...	...	16,402	90,000	95,000
Hatras-Mathura	...	...	...	4,919	5,252	5,000	5,500
	46,388	86,004	193,486	287,989	426,006	783,200	906,100
Net Traffic Earnings.							
Rajputana	141	35,983	83,463	80,267	76,604	125,000	120,000
Holkar and Nimach	300	5,624	2,634	226	23,347	30,000	32,500
Punjab Northern	...	...	8,920	4,195	5,913	7,000	21,000
Indus Valley	...	...	...	...	...	15,000	33,000
Wardah Coal	...	291	213	28	3,595	1,000	20,000
Rangoon and Irrawaddy Valley ...	...	...	...	...	2,882	11,000	45,000
Dhond and Manmad	...	...	...	...	...	5,000	...
Sindia	...	...	...	...	818	1,500	2,000
Patna and Gya	...	...	...	...	...	...	2,500
Calcutta and South-Eastern ...	10,197	2,541	1,183	3,046	4,390	2,000	800
Nalhati	3,282	1,125	758	217	398	1,200	100
Tirhoot	...	...	799	7,168	10,752	9,000	19,000
Northern Bengal	...	...	...	...	710	17,500	28,000
Hatras-Mathura	...	...	...	4,058	4,112	5,000	4,800
	6,474	44,982	96,028	92,679	131,883	187,200	328,700